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1983 TELEVISION FINANCIAL REPORT

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Contents

2 **Introduction**
2 **Survey Methodology**
3 **1983 Television Financial Report**

4 **Part I. Nationwide Summary**
4 1982 Highlight
4 Revenue and Expense Charts, 1982
5 Financial Picture of a Typical Station, 1982
6 Revenue and Expense Trend, 1975-1982
6 Profit Margin Trend, 1975-1982
7 Index of Revenues, Expenses & Profits 1975-1982
8 Nationwide Typical Revenues and Expenses by Type of Station

10 **Part II. Selected Tables on Financial & Employment Data**
10 Fulltime Employment Yardsticks
12 Selected Expense Factors as a Percent of Net Revenues
15 Agency and Rep Commissions as a Percent of National/Regional/Local Time Sales
16 Percentage of National vs Regional Advertising Dollars

18 **Part III. Financial Yardsticks**
18 How to Find Your Revenue and Expense Yardsticks
18 How to Use Your Revenue and Expense Yardsticks

All Stations
19 ADI Markets 1 - 10
20 ADI Markets 11 - 20
21 ADI Markets 21 - 30
22 ADI Markets 31 - 40
23 ADI Markets 41 - 50
24 ADI Markets 51 - 60
25 ADI Markets 61 - 75
26 ADI Markets 76 - 100
27 ADI Markets 101 - 125
28 ADI Markets 126 - 150
29 ADI Markets 151 - 175
30 ADI Markets 176 & Over
31 Revenue Size $40 Million & Over
32 Revenue Size $25 Million - $40 Million
33 Revenue Size $20 Million - $25 Million
34 Revenue Size $15 Million - $20 Million
35 Revenue Size $10 Million - $15 Million
36 Revenue Size $8 Million - $10 Million
37 Revenue Size $6 Million - $8 Million
38 Revenue Size $5 Million - $6 Million
39 Revenue Size $4 Million - $5 Million
40 Revenue Size $3 Million - $4 Million
41 Revenue Size $2 Million - $3 Million
42 Revenue Size $1 Million - $2 Million
43 Revenue Size Under $1 Million

Affiliate Stations
44 Nationwide Table
45 ADI Markets 1 - 10
46 ADI Markets 11 - 20
47 ADI Markets 21 - 30
48 ADI Markets 31 - 40
49 ADI Markets 41 - 50
50 ADI Markets 51 - 60
51 ADI Markets 61 - 75
52 ADI Markets 76 - 100
53 ADI Markets 101 - 125
54 ADI Markets 126 - 150
55 ADI Markets 151 - 175
56 ADI Markets 176 & Over
57 Revenue Size $40 Million & Over
58 Revenue Size $25 Million - $40 Million
59 Revenue Size $15 Million - $25 Million
60 Revenue Size $10 Million - $15 Million
61 Revenue Size $7 Million - $10 Million
62 Revenue Size $5 Million - $7 Million
63 Revenue Size $4 Million - $5 Million
64 Revenue Size $3 Million - $4 Million
65 Revenue Size $2 Million - $3 Million
66 Revenue Size Under $2 Million

Independent Stations
67 Nationwide Table
68 ADI Markets 1 - 10
69 ADI Markets 11 - 25
70 ADI Markets 26 - 50
71 ADI Markets 51 & Over
72 Revenue Size $15 Million & Over
73 Revenue Size $5 Million - $15 Million
74 Revenue Size Under $5 Million

UHF Stations
75 Nationwide Table
76 ADI Markets 1 - 10
77 ADI Markets 11 - 50
78 ADI Markets 51 - 100
79 ADI Markets 101 & Over
80 Revenue Size $15 Million & Over
81 Revenue Size $7 Million - $15 Million
82 Revenue Size $5 Million - $7 Million
83 Revenue Size $4 Million - $5 Million
84 Revenue Size $2 Million - $4 Million
85 Revenue Size Under $2 Million

UHF Independent Stations
86 Nationwide Table
87 ADI Markets 1 - 10
88 ADI Markets 11 - 50
89 Revenue Size $8 Million & Over
90 Revenue Size $4 Million - $8 Million
91 Revenue Size Under $4 Million

UHF Affiliate Stations
92 Nationwide Table
93 ADI Markets 1 - 50
94 ADI Markets 51 - 100
95 ADI Markets 101 & Over
96 Revenue Size $5 Million & Over
97 Revenue Size $4 Million - $5 Million
98 Revenue Size $2 Million - $4 Million
99 Revenue Size Under $2 Million

VHF Independent Stations
100 Nationwide Table

Satellite Stations
101 Nationwide Table

102 **Primary Market Stations** (ADI 1-100)
103 **Secondary Market Stations** (ADI 101 & Over)

One Station Markets
104 Nationwide Table

Two Station Markets
105 Nationwide Table

Regions
106 New England
107 Middle Atlantic
108 South Atlantic
109 East South Central
110 West South Central
111 East North Central
112 West North Central
113 Mountain
114 Pacific

115 **Television Market Listing**
116 Line Item Definitions

Introduction

This report presents statistical information on revenues, expenses and profits of commercial television stations for the year 1982. Its primary purpose is to assist station management in evaluating its performance by providing financial yardsticks developed from similar operations.

The statistical data shown in this report was obtained from questionnaires sent to all commercial television stations licensed by the Federal Communications Commission. The universe for the survey, that is, the total number of commercial stations in operation the full twelve months of 1982, was 774. Usable financial returns were received from 440 stations representing 447 licensed television facilities. (Some responses contained both station and satellite data.) Statistically, the report is based on a 57.8% response (447 out of a possible 774). Among the deficiencies of the statistical data shown as financial yardsticks are (1) the lack of control over eligible participants and therefore, a different mix in each station grouping from year to year, and (2) lack of consistent placement of requested operating revenues and expenses.

All figures in this report are labeled "typical." Statistically, this means that the figures are medians, or the middle figure, after ranking the stations in a particular market-size or revenue-size category on each of the revenue and expense items. Consequently, 50 percent of the stations have a revenue or expense figure which is above, or equal to, the "typical" figure and 50 percent of the stations have a figure which is below, or equal to, the "typical" figure.

The statistical data used for this report was programmed and processed by computer at the direction of Broadcast Management which is solely responsible for the selection and computation of financial yardsticks shown in the tables.

Survey Methodology

Station Grouping

Part III groups all responding station data by market- and revenue-size. Subsequent sections group participating stations by significant characteristics; namely, AFFILIATE, INDEPENDENT, UHF, UHF INDEPENDENT, and UHF AFFILIATE stations by market- and revenue-size categories; and nationwide tables only for VHF INDEPENDENT, PRIMARY, SECONDARY, SATELLITE, ONE STATION MARKETS, TWO STATION MARKETS, and REGIONS. Other groupings are possible and can be added with increased station participation in the annual survey.

In each of the tables, there is an additional breakout of those stations reporting a profit during 1982. By eliminating those facilities which operated in the "red," the yardstick figures for these "profit only" stations represent realistic goals toward which all "deficit" and marginally profitable stations can point. The number of stations responding in each category is indicated following the All Stations and Profit Only Stations heading.

Market-Size Classification Scheme

The American Research Bureau's ranking of television markets by the number of TV households in the Area of Dominant Influence (ADI), as reported in the Arbitron Television 1982-1983 Television Markets and Rankings Guide, was used as the basis of measurement for all recognized television markets.

The parameters of market groupings used in this report are based primarily on an arbitrary but systematic grouping of stations sufficient to provide valid operating yardsticks.

Revenue-Size Classification Scheme

This scheme of station grouping is based solely on the total broadcast revenue figure (time sales plus revenues other than time sales minus agency and rep commissions and other deductions) reported on each return.

Again, the parameters of revenue groupings used in this report are based primarily on an arbitrary but systematic grouping of stations sufficient to provide valid operating yardsticks.

Median

The "typical" figures in each table are medians or the middle figure ($\frac{n+1}{2}$) after ranking the stations in a particular category on a particular revenue or expense item. Thus, 50 percent of the stations have figures which are above, or equal to, and 50 percent of the stations have figures which are below, or equal to, the "typical" figures in the table.

Medians rather than averages (means) were used due to the relatively small number of items involved in each grouping and because of the large diversity between the revenue or expense or profit margin figures within each of the groupings. As is common in many economic studies, means would tend to yield higher figures than medians due to the existence of relatively more extreme figures at the top than at the bottom of any ranking of a group.

The "typical dollar figures" on each table were adjusted so that all figures in those columns will add to their respective totals in both dollar and percentage terms. These adjustments were made on the expense and profit figures rather than on the profit margin.

Middle 50 Percent

The middle 50 percent (interquartile range) has been presented because it allows a broadcaster to evaluate his operating results more thoroughly than if just one typical figure were available as the yardstick. Since every

station is in some way unique, it is to be expected that a station's operating figures will not coincide precisely with standards of measurement based on the typical comparable station. With a range showing where the figures of 50 percent of the comparable stations lie, station management can get a much better idea of its financial position relative to other comparable television facilities. Interquartile figures have not been adjusted to total 100 percent.

Profit Margin

The profit margin is essentially the operating ratio subtracted from 100%. It represents the gross profit realized on every dollar to total revenue. Typical profit margin figures are medians which have been derived from individual station ratios rather than by dividing the typical gross profit for a particular category of stations by the typical total revenue for the grouping. More specifically, a profit margin figure was calculated for each station in a particular category. The profit margin figures were then ranked and the median figure selected. This direct station-by-station method of calculating the profit margin provides a realistic figure with which to compare your station.

Nationwide Figures

The nationwide figures were computed directly from the total sample array ranked by the computer.

The 1983 Television Financial Report

Part I — Nationwide profile and summary of the typical television station.

The summary data is a good indicator of national trends from one year to the next. The information is too broad to be considered a yardstick for individual stations. Financial growth statistics on revenues, expenses, and profits for the typical television station for the period from 1975 to 1982 is also displayed. Each item is indexed (1975 = 1.0) for easy comparison. The graph charts the trends of the typical television station, based upon the calculated indices from the table. The Consumer Price Index (CPI) is overlaid on the graph for ease of comparison. Some caution should be exercised in interpreting the figures; nevertheless, the trends are revealing.

Part II — Selected financial and employment factors by type of station, market- and revenue-size.

Fulltime Employment Yardsticks — Typical station employment is correlated with total revenues and expenses to provide productivity and efficiency yardsticks.

Selected Expense Factors as a Percent of Net Revenues — Selected expense figures expressed as a percent of net revenue, such as, total expense, cost of broadcast rights, music license fees, and bad debt expense.

Agency and Rep Commissions as a Percent of National/Regional/Local Time Sales — Typical agency and rep commission dollars divided by total time sales minus network commission.

Percentage Breakout of the National/Regional Advertising Dollars — The percent of advertising revenue produced by National advertising and Regional advertising as reported by stations submitting these figures separately.

Part III — Financial yardsticks by type of station, market-size and revenue size.

The various station groupings are arranged first according to market size, then by revenue size. The first table of each grouping contains nationwide data. Before looking at the yardstick tables, please read carefully the explanatory material on page 18.

If you have any difficulty in finding and using your yardsticks, let us know. We will give you specific guidance on your problem. Additional information needed to make specialized comparisons will be developed and made available upon request.

Part I.
Nationwide Summary

Part I consists of 6 pages of nationwide revenue and expense data. These figures suggest financial trends of the typical, or median, station in the industry. It is presented as general information and is too broad to be used as a yardstick for individual stations.

1982 TELEVISION HIGHLIGHTS

. . . Nationwide, the typical commercial TV station reported gross time sales of $6,299,300 and net revenues of $5,377,800. Combined with operating expenses of $4,124,700, the typical station showed a pre-tax profit of $1,253,100, or a 23.3% profit margin.

. . . National/Regional spot advertising was the primary source of revenues, 47¢ of every sales dollar. Local advertising accounted for 45¢, and the remaining 8¢ came from network compensation.

. . . The typical station's expense dollar was spent as follows: 11¢ for engineering, 26¢ for program and production, 13¢ for news, 13¢ for sales, 4¢ for advertising and promotion and 33¢ for general and administrative.

. . . Typically, station payroll totaled $1,573,900 in 1982. The payroll dollar was distributed as follows: 17¢ for engineering, 20¢ for program and production, 26¢ for news, 21¢ for sales, 3¢ for advertising and promotion, and 13¢ for general and administrative.

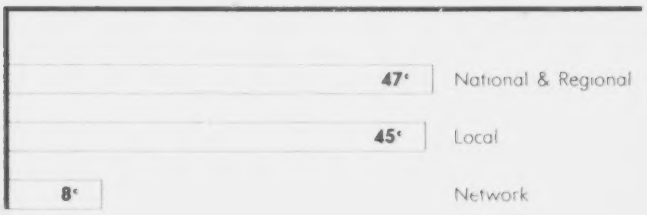
. . . Funds allocated to depreciation and amortization came to $434,400, or a cash reserve of 8.1% of net revenues.

. . . Cost of broadcast rights for syndicated programs, feature films, sports and specials accounted for $336,700 for the typical station, or 32.0% of all program and production expenditures.

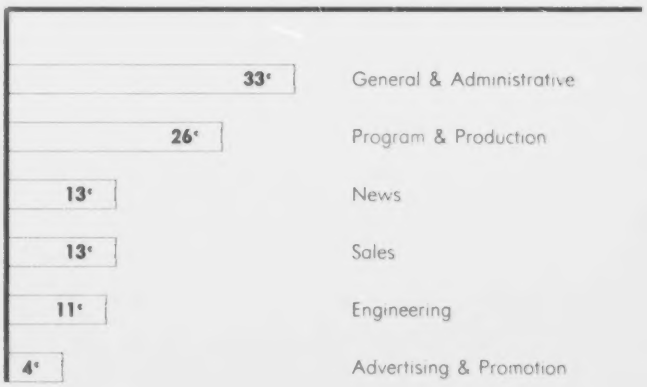
1983 ESTIMATED TELEVISION REVENUES

. . . The typical television broadcaster is forecasting a moderate 8.8% increase in net operating revenues in 1983, or 2.7 percentage points more than the actual increase in 1982.

Where does the typical station's time sales dollar come from?



Where does the typical station's expense dollar go?



Where does the typical station's salary dollar go?

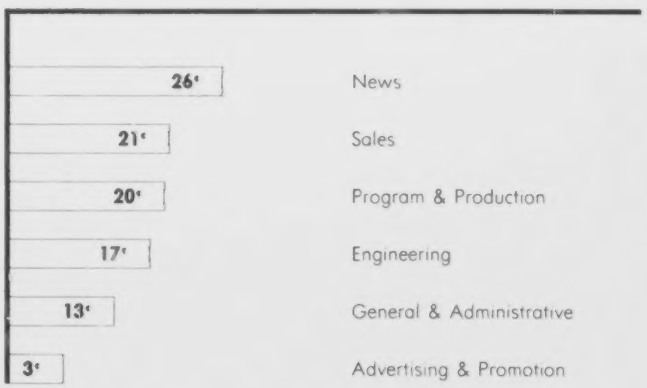
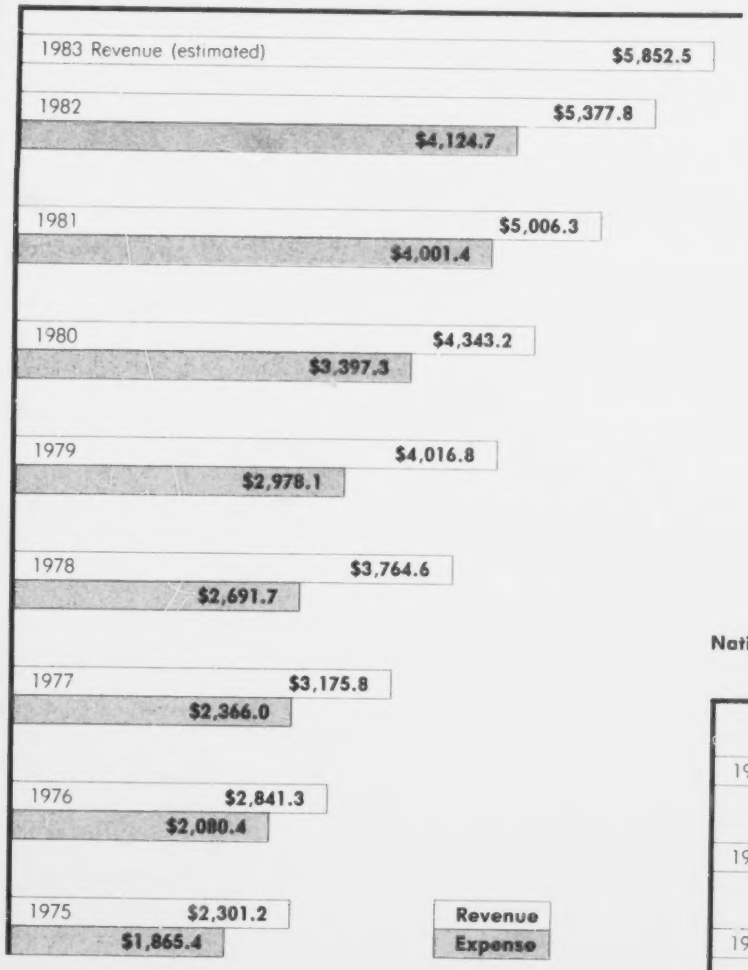


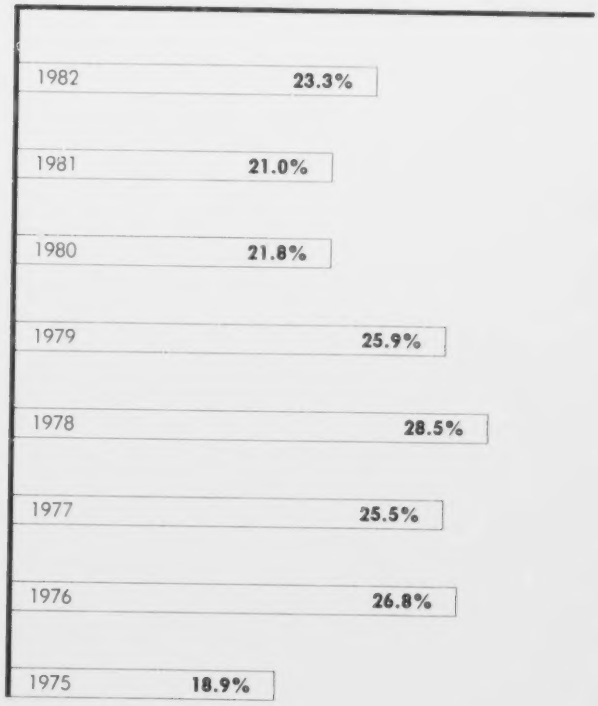
Table 1
All Stations, Nationwide

Revenue & Expense Items	All Stations (426) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (355) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	6,299,300	100.0	3,335,800-	13,331,300	7,205,300	100.0	4,045,200-	15,413,200
Network Compensation	497,600	7.9	198,200-	914,200	562,100	7.8	282,900-	1,010,500
National & Regional Advertisers	2,965,900	47.1	1,377,700-	7,227,300	3,324,300	46.1	1,711,200-	8,216,800
Local Advertisers	2,835,800	45.0	1,329,200-	5,710,900	3,318,900	46.1	1,633,300-	6,494,300
Total Net Revenues	5,377,800		2,965,600-	11,506,300	6,252,100		3,566,500-	13,408,200
Political Advertising Revenue	158,300		66,600-	333,500	193,500		96,400-	379,500
Revenues Other Than Time Sales	107,000		46,100-	229,900	119,100		48,000-	242,100
Trade-Outs & Barter	121,500		59,500-	304,600	121,500		61,500-	321,700
Expenses:								
Engineering	461,900	11.2	265,500-	820,600	499,900	11.1	304,400-	879,400
Program & Production	1,051,300	25.5	544,800-	2,248,500	1,160,500	25.8	613,000-	2,498,100
News	543,200	13.2	220,000-	1,200,700	651,100	14.5	297,200-	1,362,100
Sales	515,400	12.5	294,700-	898,300	589,400	13.1	318,500-	973,200
Advertising & Promotion	182,600	4.4	84,500-	443,200	196,600	4.4	93,700-	471,500
General & Administrative	1,370,100	33.2	751,200-	2,443,000	1,398,100	31.1	816,000-	2,500,600
Total Expenses	4,124,700	100.0	2,445,000-	8,697,200	4,495,600	100.0	2,579,800-	9,196,200
Salaries:								
Engineering	271,200	17.2	150,400-	517,900	301,100	17.5	172,100-	563,200
Program & Production	309,000	19.6	185,600-	508,300	348,500	20.3	213,800-	563,400
News	406,300	25.8	168,600-	832,000	444,300	25.9	217,800-	940,000
Sales	330,800	21.0	192,500-	513,800	351,600	20.5	211,400-	574,700
Advertising & Promotion	47,900	3.0	23,600-	81,100	48,100	2.8	23,600-	85,200
General & Administrative	208,700	13.3	127,100-	358,500	222,000	12.9	141,700-	387,700
Total Salaries	1,573,900	100.0	898,400-	2,662,500	1,763,000	100.0	1,010,000-	2,944,100
Total Cost of Broadcast Rights	336,700		99,500-	1,099,500	388,400		111,400-	1,156,100
Music License Fees	83,500		39,900-	171,900	97,900		54,600-	201,400
Rating Services	71,200		38,100-	138,400	77,700		44,800-	147,100
Travel & Entertainment	66,000		33,200-	127,200	73,100		34,800-	146,700
Depreciation & Amortization	434,400		241,000-	746,300	439,400		255,300-	745,300
Interest	4,000		0-	148,100	1,800		0-	93,300
Utility Costs	96,100		61,700-	146,000	100,800		62,800-	152,200
Bad Debt Expense	34,700		15,900-	77,500	36,000		18,000-	80,000
Legal & Auditing Fees	22,400		9,100-	48,000	22,500		9,600-	50,200
Corporate Allocation Charges	71,200		0-	246,300	92,200		0-	275,400
Employee Fringe Benefit Costs	188,400		95,700-	388,800	215,000		115,000-	441,400
Station Insurance Costs	32,800		20,300-	51,400	35,900		22,900-	54,900
Pre-Tax Profit	1,253,100		315,400-	3,476,800	1,756,500		665,800-	4,210,800
Profit Margin		23.30%	9.79%-	36.91%		28.09%	17.31%-	39.66%
Fulltime Employment	78		50-	113	85		55-	118
Parttime Employment	7		4-	12	8		5-	13

Nationwide trend in revenues and expenses of typical TV station (in thousands of dollars)



Nationwide trend in profit margin of typical TV station



Revenue, Expense and Profits for the Typical Television Station, Nationwide 1975 - 1982

	1975	1976	1977	1978	1979	1980	1981	1982
Total Net Revenue	$2,301.2	$2,841.3	$3,175.8	$3,764.6	$4,016.8	$4,343.2	$5 006.3	$5,852.5
Index	1.0	1.2	1.4	1.6	1.7	1.9	2.2	2.5
Total Expenses	$1,865.4	$2,080.4	$2,366.0	$2,691.7	$2,978.1	$3,397.3	$4,001.4	$4,124.7
Index	1.0	1.1	1.3	1.4	1.6	1.8	2.1	2.2
Pre-tax Profit	$435.8	$760.9	$809.8	$1,072.9	$1,038.7	$945.9	$1,004.9	$1,727.8
Index	1.0	1.7	1.8	2.5	2.4	2.2	2.3	4.0
CPI	1.0	1.1	1.1	1.2	1.4	1.6	1.7	1.8

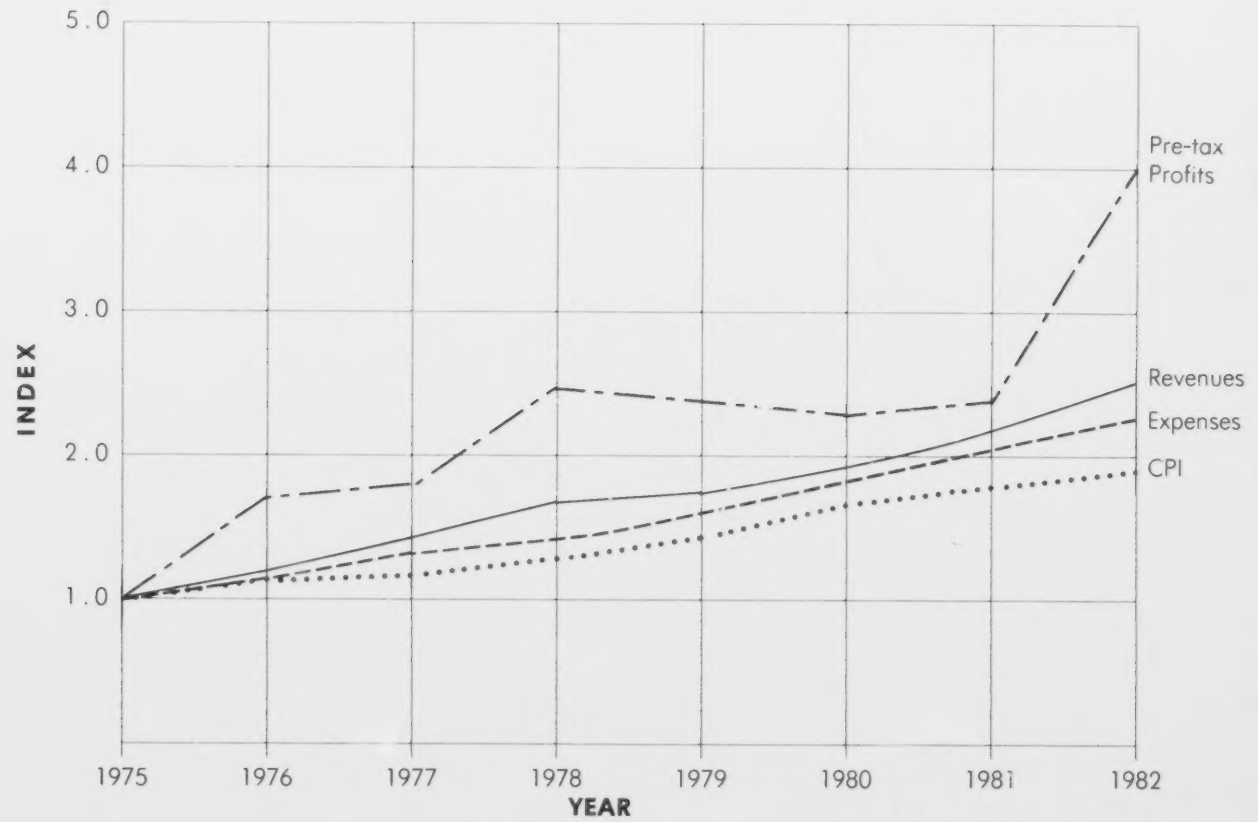


Table 2
Typical Revenues and Expenses by Type of Station, Nationwide

Revenue & Expense Items	All Stations		Affiliate Stations		Independent Stations		UHF Stations	
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Typical Dollar Figures ($)	Typical Percent Figures (%)	Typical Dollar Figures ($)	Typical Percent Figures (%)	Typical Dollar Figures ($)	Typical Percent Figures (%)
Total Time Sales:	6,299,300	100.0	6,360,000	100.0	10,964,000	100.0	4,515,100	100.0
Network Compensation	497,600	7.9	588,900	9.3	0	0.0	145,000	3.2
National & Regional Advertisers	2,965,900	47.1	2,916,400	45.9	5,830,900	53.2	2,304,700	51.0
Local Advertisers	2,835,800	45.0	2,854,700	44.9	5,133,300	46.8	2,065,300	45.7
Total Net Revenues	5,377,800		5,456,200		8,192,800		4,057,400	
Political Advertising Revenue	158,300		191,600		104,000		87,200	
Revenues Other Than Time Sales	107,000		107,100		151,100		73,400	
Trade-Outs & Barter	121,500		110,100		344,400		150,900	
Expenses:								
Engineering	461,900	11.2	458,300	11.2	599,900	8.8	479,000	13.8
Program & Production	1,051,300	25.5	974,100	23.7	3,138,600	45.8	936,700	26.9
News	543,200	13.2	642,300	15.6	134,700	2.0	252,100	7.2
Sales	515,400	12.5	507,800	12.4	809,700	11.8	475,400	13.6
Advertising & Promotion	182,600	4.4	166,700	4.1	417,800	6.1	175,800	5.0
General & Administrative	1,370,100	33.2	1,361,000	33.1	1,747,500	25.5	1,163,900	33.4
Total Expenses	4,124,700	100.0	4,110,300	100.0	6,848,300	100.0	3,482,800	100.0
Salaries:								
Engineering	271,200	17.2	276,000	17.1	254,900	19.4	220,400	18.1
Program & Production	309,000	19.6	314,100	19.4	309,000	23.6	284,000	23.3
News	406,300	25.8	449,400	27.8	73,700	5.6	183,300	15.1
Sales	330,800	21.0	326,000	20.2	395,600	30.2	313,700	25.8
Advertising & Promotion	47,900	3.0	45,600	2.8	44,200	3.4	33,600	2.8
General & Administrative	208,700	13.3	206,700	12.8	233,800	17.8	182,300	15.0
Total Salaries	1,573,900	100.0	1,617,700	100.0	1,311,200	100.0	1,217,300	100.0
Total Cost of Broadcast Rights	336,700		317,200		2,586,400		338,100	
Music License Fees	83,500		87,600		92,900		58,300	
Rating Services	71,200		69,100		142,900		67,700	
Travel & Entertainment	66,000		66,000		99,000		42,500	
Depreciation & Amortization	434,400		431,000		568,500		331,700	
Interest	4,000		3,100		66,600		65,300	
Utility Costs	96,100		91,500		143,000		128,000	
Bad Debt Expense	34,700		32,400		80,000		31,000	
Legal & Auditing Fees	22,400		22,700		32,200		20,500	
Corporate Allocation Charges	71,200		80,500		0		12,100	
Employee Fringe Benefit Costs	188,400		199,100		146,300		123,400	
Station Insurance Costs	32,800		35,000		31,300		26,300	
Pre-Tax Profit	1,253,100		1,345,800		1,344,500		574,600	
Profit Margin		23.30%		24.67%		16.41%		14.16%
Fulltime Employment	78		81		69		59	
Parttime Employment	7		8		5		5	

Table 2
Typical Revenues and Expenses by Type of Station, Nationwide (Continued)

UHF Independent Stations		UHF Affiliate Stations		VHF Independent Stations		Satellite Stations		Primary Market Stations		Secondary Market Stations	
Typical Dollar Figures ($)	Typical Percent Figures (%)	Typical Dollar Figures ($)	Typical Percent Figures (%)	Typical Dollar Figures ($)	Typical Percent Figures (%)	Typical Dollar Figures ($)	Typical Percent Figures (%)	Typical Dollar Figures ($)	Typical Percent Figures (%)	Typical Dollar Figures ($)	Typical Percent Figures (%)
7,115,200	100.0	3,835,700	100.0	22,623,700	100.0	1,063,900	100.0	10,031,600	100.0	2,950,400	100.0
0	0.0	329,900	8.6	0	0.0	90,700	8.5	653,300	6.5	328,400	11.1
4,297,600	60.4	1,736,500	45.3	13,662,100	60.4	483,300	45.4	4,567,500	45.5	1,285,300	43.6
2,817,600	39.6	1,769,200	46.1	8,961,600	39.6	489,800	46.0	4,810,800	48.0	1,336,700	45.3
6,090,600		3,304,900		18,965,200		1,022,700		8,608,500		2,639,400	
53,800		94,200		157,100		17,400		230,700		103,900	
123,100		58,400		226,400		39,700		156,200		53,300	
344,400		85,600		381,400		2,600		189,600		66,600	
512,500	9.4	391,100	14.1	1,663,000	11.9	148,700	15.7	696,200	10.8	268,600	12.5
2,049,900	37.7	637,400	23.0	5,586,000	39.9	155,400	16.4	1,745,500	27.2	498,200	23.2
53,800	1.0	346,900	12.5	1,152,600	8.2	100,900	10.7	932,500	14.5	267,600	12.5
734,900	13.5	362,200	13.1	1,482,900	10.6	121,100	12.8	742,600	11.6	304,200	14.2
365,600	6.7	102,100	3.7	779,400	5.6	29,500	3.1	333,000	5.2	67,400	3.1
1,721,600	31.7	934,000	33.7	3,348,100	23.9	389,500	41.2	1,969,300	30.7	742,600	34.6
5,438,300	100.0	2,773,600	100.0	14,012,000	100.0	945,100	100.0	6,419,100	100.0	2,148,700	100.0
216,600	17.4	199,700	18.8	1,105,700	29.7	59,800	16.3	415,500	18.2	162,300	17.4
296,400	23.8	209,400	19.7	727,800	19.6	82,300	22.5	438,700	19.2	193,700	20.7
39,100	3.1	258,100	24.3	608,800	16.4	77,100	21.0	652,400	28.5	207,500	22.2
364,700	29.3	228,900	21.6	719,000	19.3	85,800	23.4	434,500	19.0	207,300	22.2
49,400	4.0	21,000	2.0	135,000	3.6	8,800	2.4	55,100	2.4	22,700	2.4
277,500	22.3	142,900	13.5	425,900	11.4	53,000	14.4	289,800	12.7	140,400	15.0
1,243,800	100.0	1,060,100	100.0	3,722,200	100.0	366,700	100.0	2,286,000	100.0	933,900	100.0
1,272,900		244,400		3,414,500		28,700		734,800		126,400	
62,600		57,500		269,700		12,300		132,000		38,500	
109,800		50,500		203,700		8,800		110,100		32,100	
72,600		35,200		146,500		18,900		99,500		34,700	
461,000		267,600		712,600		107,000		553,700		250,600	
126,600		22,100		35,000		300		1,800		18,400	
152,200		116,100		89,900		37,200		119,400		61,700	
68,500		22,900		108,100		4,900		56,000		19,100	
22,500		17,400		74,600		4,600		29,000		13,700	
0		37,500		0		66,000		112,000		35,000	
129,100		122,700		353,200		43,500		281,900		113,400	
29,300		23,600		40,300		15,900		39,600		22,800	
652,300		531,300		4,953,200		77,500		2,189,400		490,700	
	10.71%		16.08%		26.12%		7.58%		25.43%		18.59%
62		58		115		21		98		50	
4		5		18		4		8		6	

Table 3
Fulltime Employment Yardsticks

	Typical Fulltime Employment	Middle 50% Range	Total Payroll As % Of Net Revenue	Total Payroll As % Of Total Expense	Efficiency Quotient	Productivity Quotient	Net Per Fulltime Employee
All Stations							
ADI Markets							
1 - 10	188	80 - 264	22.9%	32.3%	$160,400	$113,900	$ 46,500
11 - 20	163	85 - 193	27.7	41.1	135,400	91,300	44,100
21 - 30	130	97 - 148	24.6	34.4	118,600	84,900	33,700
31 - 40	111	76 - 132	24.4	35.7	102,400	70,000	32,400
41 - 50	96	73 - 132	25.7	35.1	102,200	74,700	27,500
51 - 60	95	78 - 104	27.5	40.3	80,100	54,600	25,500
61 - 75	93	78 - 110	31.6	40.6	70,300	54,800	15,600
76 - 100	71	59 - 86	28.5	35.1	66,300	53,900	12,400
101 - 125	61	50 - 77	30.5	36.2	61,600	52,000	9,700
126 - 150	45	34 - 62	35.7	45.3	55,900	44,100	11,800
151 - 175	38	29 - 47	34.2	43.7	59,400	46,600	12,800
176 & Over	35	30 - 48	40.2	47.3	45,600	38,500	6,800
Affiliate Stations							
ADI Markets							
1 - 10	262	193 - 323	25.2	37.9	137,100	91,100	45,900
11 - 20	182	165 - 208	23.7	36.3	138,300	90,600	47,900
21 - 30	141	115 - 161	24.5	38.0	118,700	76,500	42,100
31 - 40	116	105 - 144	24.3	36.9	105,100	69,300	35,700
41 - 50	106	87 - 134	25.0	36.4	97,600	66,900	30,600
51 - 60	97	85 - 105	27.5	40.1	81,400	55,800	25,600
61 - 75	94	83 - 111	31.6	40.9	69,600	53,800	15,800
76 - 100	72	62 - 87	29.6	37.0	65,800	52,700	13,100
101 - 125	62	50 - 77	31.5	37.6	63,100	52,900	10,200
126 - 150	48	39 - 65	32.9	42.8	56,400	43,400	13,000
151 - 175	38	32 - 47	35.8	46.3	60,500	46,700	13,800
176 & Over	35	30 - 48	40.2	47.3	45,300	38,500	6,800
Independent Stations							
ADI Markets							
1 - 10	84	65 - 179	15.9	20.5	237,900	184,000	53,900
11 - 25	82	74 - 110	16.0	21.6	175,700	130,000	45,700
26 - 50	47	44 - 51	18.7	19.6	81,300	77,800	3,500
51 & Over	49	47 - 64	35.5	30.1	57,900	68,600	(10,400)
UHF Stations							
ADI Markets							
1 - 10	75	50 - 84	18.2	21.1	145,900	126,000	19,900
11 - 50	60	47 - 81	21.9	24.7	81,600	72,300	9,300
51 - 100	66	49 - 79	32.2	39.5	66,000	53,800	12,300
101 & Over	38	32 - 50	34.5	39.7	44,100	38,200	5,900
UHF Independent Stations							
ADI Markets							
1 - 10	76	58 - 90	17.6	20.5	163,100	139,800	23,300
11 - 50	49	47 - 73	18.3	20.5	93,900	83,900	10,100
51 - 100	50	47 - 69	29.4	31.3	65,900	61,800	4,100

Table 3
Fulltime Employment Yardsticks (Continued)

	Typical Fulltime Employment	Middle 50% Range	Total Payroll As % Of Net Revenue	Total Payroll As % Of Total Expense	Efficiency Quotient	Productivity Quotient	Net Per Fulltime Employee
UHF Affiliate Stations							
ADI Markets							
1 - 50	76	44 - 93	37.3	42.1	66,100	58,600	7,500
51 - 100	66	57 - 85	31.4	39.0	66,200	53,400	12,800
101 & Over	38	32 - 50	35.2	40.6	44,100	38,200	5,900
VHF Independent Stations	115	70 - 195	19.6	26.6	164,900	121,800	43,100
Satellite Stations	21	17 - 23	35.9	38.8	48,700	45,000	3,700
Primary Market Stations	98	71 - 139	26.6	35.6	87,800	65,500	22,300
Secondary Market Stations	50	36 - 63	35.4	43.5	53,300	43,400	9,900
One Station Markets	36	31 - 51	34.2	39.4	59,000	51,100	7,900
Two Station Markets	38	31 - 52	28.7	37.6	57,800	44,100	13,700
Regions							
New England	92	62 - 123	29.3	42.4	92,200	63,600	28,600
Middle Atlantic	98	74 - 175	23.9	32.1	103,600	77,200	26,400
South Atlantic	87	52 - 138	29.1	42.6	72,300	49,500	22,800
East South Central	83	45 - 100	36.3	44.0	56,100	46,200	9,900
West South Central	86	61 - 115	27.3	37.5	76,200	55,600	20,600
East North Central	71	55 - 98	29.0	38.3	66,600	50,500	16,100
West North Central	58	40 - 93	35.4	43.8	54,100	43,800	10,300
Mountain	49	31 - 95	28.7	35.8	68,400	55,000	13,400
Pacific	81	49 - 155	30.7	38.1	80,000	64,500	15,500

Table 4
Selected Expense Factors as a Percent of Net Revenues

	Net Revenue	Total Expenses	Total Salaries	Non-Salary Expenses	Cost of Broadcast Rights	Music License Fees	Depreciation and Amortization	Bad Debt Expense	Employee Fringe Benefit Costs	Station Insurance Cost
All Stations										
Nationwide	$ 5,377,800	76.7%	28.0%	48.7%	6.3%	1.6%	8.1%	0.6%	3.5%	0.6%
ADI Markets										
1 - 10	30,073,700	71.0	22.9	48.1	12.0	1.4	2.7	0.3	1.9	0.3
11 - 20	22,072,700	67.4	27.7	39.7	9.2	1.4	3.9	0.5	2.8	0.3
21 - 30	15,418,600	71.6	24.6	47.0	10.3	1.5	5.1	0.5	3.4	0.4
31 - 40	11,366,300	68.3	24.4	43.9	7.0	1.4	5.5	0.7	1.9	0.3
41 - 50	9,809,900	73.1	25.7	47.5	7.6	1.5	5.9	0.5	3.3	0.3
51 - 60	7,567,900	68.2	27.5	40.7	5.7	1.4	5.9	0.4	3.5	0.5
61 - 75	6,541,800	77.9	31.6	46.3	7.8	1.5	6.6	0.6	4.0	0.6
76 - 100	4,710,600	81.3	28.5	52.8	5.9	1.5	6.6	0.5	3.7	0.7
101 - 125	3,760,000	84.3	30.5	53.8	6.8	1.6	9.6	0.7	3.8	0.7
126 - 150	2,514,700	78.9	35.7	43.2	5.1	1.5	9.8	0.8	4.5	0.9
151 - 175	2,227,800	78.4	34.2	44.2	2.9	1.1	9.2	0.5	2.9	0.7
176 & Over	1,585,800	85.0	40.2	44.7	3.2	1.6	11.5	0.7	4.4	1.0
Revenue Size										
$40 Million & Over	53,977,500	58.7	15.9	42.8	8.8	1.3	2.3	0.3	2.3	0.2
$25 - $40 Million	30,914,800	63.0	22.0	41.0	8.6	1.5	3.0	0.5	2.8	0.3
$20 - $25 Million	21,979,300	63.7	23.2	40.5	7.5	1.4	4.0	0.5	3.1	0.3
$15 - $20 Million	17,022,800	66.1	21.0	45.1	10.8	1.6	4.2	0.5	3.1	0.3
$10 - $15 Million	12,169,500	70.4	22.5	47.9	9.3	1.5	6.4	0.6	3.7	0.4
$ 8 - $10 Million	8,866,800	64.4	26.0	38.3	6.0	1.5	5.9	0.5	3.8	0.4
$6 - $8 Million	6,809,300	76.7	29.3	47.4	8.4	1.5	6.6	0.7	3.2	0.6
$5 - $6 Million	5,402,000	80.1	29.3	50.8	7.5	1.5	6.1	0.7	3.6	0.7
$4 - $5 Million	4,449,000	81.3	29.1	52.2	6.0	1.5	8.4	0.7	3.9	0.6
$3 - $4 Million	3,519,400	80.2	31.3	48.9	6.9	1.5	8.5	0.9	3.8	0.8
$2 - $3 Million	2,416,600	82.9	35.2	47.7	4.1	1.3	9.6	0.7	4.0	1.0
$1 - $2 Million	1,358,900	94.7	41.2	53.6	6.1	1.5	13.4	0.8	4.3	1.2
Under $1 Million	886,700	123.6	56.1	67.5	3.4	1.3	16.4	0.6	1.9	1.5
Affiliate Stations										
Nationwide	5,456,200	75.3	29.6	45.7	5.8	1.6	7.9	0.6	3.6	0.6
ADI Markets										
1 - 10	35,907,600	66.5	25.2	41.3	7.0	1.5	2.9	0.4	2.5	0.4
11 - 20	25,094,900	65.3	23.7	41.6	7.2	1.6	3.9	0.5	3.3	0.3
21 - 30	16,730,000	64.5	24.5	40.0	9.0	1.6	4.7	0.5	3.4	0.3
31 - 40	12,784,800	65.8	24.4	41.4	9.1	1.5	5.2	0.7	2.5	0.3
41 - 50	10,291,800	68.6	25.0	43.6	7.2	1.6	5.7	0.5	3.6	0.3
51 - 60	7,794,200	68.2	27.1	41.1	6.8	1.4	5.9	0.4	3.5	0.5
61 - 75	6,541,800	77.3	31.6	45.7	7.8	1.5	6.6	0.6	4.1	0.6
76 - 100	4,735,000	80.1	29.6	50.5	6.2	1.5	6.7	0.5	3.8	0.8
101 - 125	3,615,500	84.3	30.6	53.7	6.7	1.7	10.2	0.7	3.9	0.8
126 - 150	2,705,200	77.0	32.9	44.1	5.3	1.4	9.2	0.7	4.6	0.9
151 - 175	2,300,600	77.2	35.8	41.4	3.1	1.1	9.0	0.5	2.5	0.8
176 & Over	1,585,800	85.0	40.2	44.8	3.2	1.6	11.5	0.7	4.4	1.0
Revenue Size										
$40 Million & Over	52,051,000	51.6	17.2	34.4	4.5	1.4	2.8	0.3	1.9	0.3
$25 - $40 Million	30,914,800	63.0	22.6	40.4	8.1	1.6	3.1	0.5	2.9	0.3
$15 - $25 Million	17,661,600	64.5	23.6	40.9	8.7	1.7	4.3	0.5	3.6	0.3
$10 - $15 Million	12,345,300	68.8	23.7	45.1	7.2	1.5	6.9	0.6	4.0	0.4
$7 - $10 Million	8,360,200	67.7	27.7	39.8	6.8	1.5	8.4	0.5	3.8	0.4
$5 - $7 Million	5,764,700	79.6	31.1	48.5	5.7	1.5	5.9	0.6	3.4	0.7
$4 - $5 Million	4,455,700	80.4	30.2	50.2	6.2	1.5	7.7	0.7	4.2	0.6
$3 - $4 Million	3,507,300	78.7	32.0	46.7	6.9	1.5	8.4	0.7	3.9	0.7
$2 - $3 Million	2,427,400	82.9	34.8	48.1	4.1	1.3	9.5	0.6	4.4	1.0
Under $2 Million	1,310,500	95.0	42.6	52.4	6.3	1.6	13.9	0.8	2.7	0.1

Table 4
Selected Expense Factors as a Percent of Net Revenues (Continued)

	Net Revenue	Total Expenses	Total Salaries	Non-Salaried Expenses	Cost of Broadcast Rights	Music License Fees	Depreciation and Amortization	Bad Debt Expense	Employee Fringe Benefit Costs	Station Insurance Cost
Independent Stations										
Nationwide	8,192,800	83.6	16.0	67.6	31.6	1.1	6.9	1.0	1.8	0.4
ADI Markets										
1 - 10	19,982,100	77.4	15.9	61.5	25.0	1.2	3.3	0.5	2.2	0.2
11 - 25	14,406,400	74.0	16.0	58.0	21.5	1.3	5.5	0.9	1.3	0.3
26 - 50	3,821,100	95.6	18.7	76.9	28.8	1.2	13.0	0.7	2.0	0.8
51 & Over	2,806,500	127.9	38.5	89.4	25.2	1.2	6.0	1.6	3.2	0.7
Revenue Size										
$15 Million & Over	21,616,600	64.1	13.8	50.3	25.5	1.3	3.4	0.7	2.3	0.3
$5 - $15 Million	8,192,800	85.7	17.2	68.5	32.6	1.1	6.7	0.9	1.8	0.4
Under $5 Million	3,503,000	115.9	29.2	86.7	10.0	0.9	10.8	1.3	1.8	0.7
UHF Stations										
Nationwide	4,057,400	85.8	30.0	55.8	8.3	1.4	8.2	0.8	3.0	0.6
ADI Markets										
1 - 10	10,943,900	86.3	18.2	68.1	32.0	0.7	3.0	0.7	1.6	0.3
11 - 50	4,894,400	88.6	21.9	66.7	22.5	1.4	10.2	1.1	2.5	0.6
51 - 100	4,325,300	81.4	32.2	49.2	7.3	1.4	7.1	0.4	3.6	0.6
101 & Over	1,653,900	86.7	34.4	52.3	6.8	1.4	11.7	1.0	2.9	1.1
Revenue Size										
$15 Million & Over	18,600,400	63.9	14.0	49.9	25.5	1.3	3.6	0.7	2.7	0.3
$7 - $15 Million	10,149,900	79.9	23.4	56.5	26.9	1.4	5.6	0.7	2.4	0.4
$5 - $7 Million	5,912,100	82.3	23.5	58.8	19.8	1.3	7.5	0.8	2.5	0.5
$4 - $5 Million	4,414,100	86.8	30.2	56.6	6.7	1.4	8.3	0.5	3.7	0.6
$2 - $4 Million	3,306,300	83.7	28.0	55.7	7.4	1.6	8.2	1.0	3.7	0.8
Under $2 Million	1,365,900	104.9	39.3	65.6	7.3	1.4	13.9	0.9	2.1	1.1
UHF Independent Stations										
Nationwide	6,090,600	89.3	20.4	68.9	20.9	1.0	7.6	1.1	2.1	0.5
ADI Markets										
1 - 10	12,312,700	85.7	17.6	68.1	30.8	1.0	3.0	0.6	1.5	0.2
11 - 50	4,602,700	89.3	18.3	71.0	27.7	1.3	11.7	1.6	2.6	0.6
Revenue Size										
$8 Million & Over	16,799,700	72.3	15.3	57.0	24.0	1.2	3.7	0.8	1.7	0.2
$4 - $8 Million	5,578,300	97.6	22.5	75.1	21.6	1.1	9.0	1.1	2.1	0.5
Under $4 Million	3,393,700	111.5	29.5	82.0	10.4	0.8	9.4	1.2	0.9	0.8
UHF Affiliate Stations										
Nationwide	3,304,900	83.9	32.1	51.8	7.4	1.7	8.1	0.7	3.7	0.7
ADI Markets										
1 - 50	5,025,200	88.6	37.3	51.3	13.7	1.4	4.0	0.8	2.4	0.6
51 - 100	4,36[illegible]00	80.7	31.4	49.3	7.3	1.4	7.0	0.5	3.5	0.6
101 & Over	1,655,100	86.6	35.1	51.5	6.0	1.5	12.1	1.0	2.9	1.2
Revenue Size										
$5 Million & Over	6,152,200	79.6	29.3	50.3	12.6	1.4	7.9	0.6	4.4	0.6
$4 - $5 Million	4,434,900	79.8	33.7	46.1	6.8	1.5	7.6	0.5	5.0	0.6
$2 - $4 Million	3,278,100	83.5	31.9	51.6	7.4	1.6	8.2	0.7	3.9	0.8
Under $2 Million	1,377,900	98.2	37.7	60.5	6.8	1.5	12.4	0.8	2.1	1.1

Table 4
Selected Expense Factors as a Percent of Net Revenues (Continued)

	Net Revenue	Total Expenses	Total Salaries	Non-Salaried Expenses	Cost of Broadcast Rights	Music License Fees	Depreciation and Amortization	Bad Debt Expense	Employee Fringe Benefit Costs	Station Insurance Cost
VHF Independent Stations										
Nationwide	18,965,200	73.9	19.6	54.3	18.0	1.4	3.8	0.6	1.9	0.2
Satellite Stations										
Nationwide	1,022,700	92.4	35.9	56.6	2.8	1.2	10.5	0.5	4.3	1.6
Primary Market Stations										
Nationwide	8,608,500	74.6	26.6	48.0	8.5	1.5	6.4	0.7	3.3	0.5
Secondary Market Stations										
Nationwide	2,639,400	81.4	35.4	46.0	4.8	1.5	9.5	0.7	4.3	0.9
One Station Markets										
Nationwide	2,122,500	86.7	34.2	52.5	2.6	1.4	9.0	0.5	3.1	0.7
Two Station Markets										
Nationwide	2,197,900	76.2	28.7	47.6	4.1	1.4	10.6	0.6	3.5	0.9
Regions										
New England	8,479,600	69.0	21.1	47.9	7.3	1.7	6.2	0.6	4.2	0.5
Middle Atlantic	10,149,900	74.6	25.8	48.8	8.3	1.2	5.1	0.7	3.3	0.4
South Atlantic	6,293,300	68.5	25.9	42.6	8.5	1.7	8.1	0.6	3.1	0.5
East South Central	4,657,800	82.4	33.3	49.1	6.4	1.5	8.9	0.5	3.9	0.8
West South Central	6,556,400	72.9	29.0	43.9	4.9	1.5	7.9	0.7	2.7	0.5
East North Central	4,733,700	75.8	25.7	50.1	5.4	1.6	7.1	0.7	4.0	0.6
West North Central	3,139,100	80.9	29.8	51.2	4.5	1.5	11.4	0.6	4.5	1.1
Mountain	3,352,000	80.4	24.6	55.8	10.0	1.5	9.4	0.7	3.8	0.8
Pacific	6,481,300	80.6	28.3	52.2	11.5	1.4	7.5	0.8	3.4	0.5

Table 5
Agency and Rep Commissions As A Percentage of National/Regional/Local Time Sales

All Stations	
Nationwide	16.8%
ADI Markets	
1 - 10	16.2%
11 - 20	18.4
21 - 30	18.5
31 - 40	18.8
41 - 50	15.3
51 - 60	17.4
61 - 75	16.8
76 - 100	16.9
101 - 125	16.3
126 - 150	17.2
151 - 175	12.7
176 & Over	13.5
Revenue Size	
$40 Million & Over	16.9%
$25 - $40 Million	16.9
$20 - $25 Million	18.3
$15 - $20 Million	17.9
$10 - $15 Million	18.4
$8 - $10 Million	16.8
$6 - $8 Million	17.2
$5 - $6 Million	16.9
$4 - $5 Million	16.7
$3 - $4 Million	16.1
$2 - $3 Million	14.7
$1 - $2 Million	12.5
Under $1 Million	9.0
Affiliate Stations	
Nationwide	16.8%
ADI Markets	
1 - 10	17.5
11 - 20	18.3
21 - 30	18.7
31 - 40	19.2
41 - 50	15.5
51 - 60	17.3
61 - 75	16.8
76 - 100	16.9
101 - 125	16.6
126 - 150	16.5
151 - 175	13.2
176 & Over	13.5
Revenue Size	
$40 Million & Over	17.8
$25 - $40 Million	18.5
$15 - $25 Million	18.9
$10 - $15 Million	18.4
$7 - $10 Million	17.2
$5 - $7 Million	17.2
$4 - $5 Million	16.7
$3 - $4 Million	16.2
$2 - $3 Million	14.6
Under $2 Million	12.9

Independent Stations	
Nationwide	17.6%
ADI Markets	
1 - 10	17.6
11 - 25	20.2
26 - 50	14.4
51 & Over	17.4
Revenue Size	
$15 Million & Over	18.[illegible]
$5 - $15 Million	17.6
Under $5 Million	12.9
UHF Stations	
Nationwide	16.2%
ADI Markets	
1 - 10	17.0
11 - 50	19.5
51 - 100	17.3
101 & Over	13.8
Revenue Size	
$15 Million & Over	18.0
$7 - $15 Million	18.4
$5 - $7 Million	16.7
$4 - $5 Million	17.1
$2 - $4 Million	16.7
Under $2 Million	10.7
UHF Independent Stations	
Nationwide	15.8%
ADI Markets	
1 - 10	16.5
11 - 50	20.0
Revenue Size	
$8 Million & Over	16.5
$4 - $8 Million	16.4
Under $4 Million	9.6
UHF Affiliate Stations	
Nationwide	16.9%
ADI Markets	
1 - 50	16.1
51 - 100	17.3
101 & Over	13.2
Revenue Size	
$5 Million & Over	17.3
$4 - $5 Million	17.2
$2 - $4 Million	18.1
Under $2 Million	12.9

VHF Independent Stations	
Nationwide	19.1%
Satellite Stations	
Nationwide	10.1%
Primary Market Stations	
Nationwide	16.6%
Secondary Stations	
Nationwide	15.4%
One Station Markets	
Nationwide	12.9%
Two Station Markets	
Nationwide	14.5%
Regions	
New England	18.2%
Middle Atlantic	17.0
South Atlantic	18.9
East South Central	17.1
West South Central	16.9
East North Central	17.2
West North Central	14.7
Mountain	15.3
Pacific	16.2

Table 6
Percentage of National vs. Regional Advertising Dollars

	National Advertising	Regional Advertising
All Stations		
Nationwide	75.3%	24.7%
ADI Markets		
1 - 10	94.6	5.4
11 - 20	92.0	8.0
21 - 30	93.0	7.0
31 - 40	79.7	20.3
41 - 50	75.8	24.2
51 - 60	86.5	13.5
61 - 75	78.2	21.8
76 - 100	71.2	28.8
101 - 125	68.0	32.0
126 - 150	63.0	37.0
151 - 175	70.2	29.8
176 & Over	62.0	38.0
Revenue Size		
$40 Million & Over	80.5%	19.5%
$25 - $40 Million	84.4	15.6
$20 - $25 Million	94.4	5.6
$15 - $20 Million	87.1	12.9
$10 - $15 Million	90.4	9.6
$8 - $10 Million	79.2	20.8
$6 - $8 Million	81.0	19.0
$5 - $6 Million	81.7	18.3
$4 - $5 Million	63.1	36.9
$3 - $4 Million	66.8	33.2
$2 - $3 Million	67.5	32.5
$1 - $2 Million	64.1	35.9
Under $1 Million	56.5	43.5
Affiliate Stations		
Nationwide	72.8	27.2
ADI Markets		
1 - 10	94.8	5.2
11 - 20	82.8	17.2
21 - 30	88.2	11.8
31 - 40	83.6	16.4
41 - 50	70.6	29.4
51 - 60	79.7	20.3
61 - 75	74.5	25.5
76 - 100	67.3	32.7
101 - 125	64.5	35.5
126 - 150	67.1	32.9
151 - 175	70.2	29.8
176 & Over	62.0	38.0
Affiliate Stations (continued)		
Revenue Size		
$40 Million & Over	80.5	19.5
$25 - $40 Million	84.4	15.6
$15 - $25 Million	89.5	10.5
$10 - $15 Million	80.9	19.1
$7 - $10 Million	78.7	21.3
$5 - $7 Million	81.9	18.1
$4 - $5 Million	64.2	35.8
$3 - $4 Million	64.1	35.9
$2 - $3 Million	70.2	29.8
Under $2 Million	64.4	35.6
Independent Stations		
Nationwide	76.6	23.4
ADI Markets		
1 - 10	90.3	9.7
11 - 25	96.3	3.7
26 - 50	71.8	28.2
51 & Over	54.8	45.2
Revenue Size		
$15 Million & Over	96.6	3.4
$5 - $15 Million	86.7	13.3
Under $5 Million	66.7	33.3
UHF Stations		
Nationwide	74.3	25.7
ADI Markets		
1 - 10	59.1	40.9
11 - 50	80.8	19.2
51 - 100	68.5	31.5
101 & Over	54.9	45.1
Revenue Size		
$15 Million & Over	94.8	5.2
$7 - $15 Million	88.1	11.9
$5 - $7 Million	72.1	27.9
$4 - $5 Million	64.2	35.8
$2 - $4 Million	75.6	24.4
Under $2 Million	61.7	38.3
UHF Independent Stations		
Nationwide	73.8	26.2
ADI Markets		
1 - 10	90.3	9.7
11 - 50	76.6	23.4

Table 6
Percentage of National vs. Regional Advertising Dollars (Continued)

	National Advertising	Regional Advertising
UHF Independent Stations (continued)		
Revenue Size		
$8 Million & Over	95.0	5.0
$4 - $8 Million	77.3	22.7
Under $4 Million	73.3	26.6
UHF Affiliate Stations		
Nationwide	74.9	25.1
ADI Markets		
1 - 50	89.2	10.8
51 - 100	67.9	32.1
101 & Over	55.5	44.5
Revenue Size		
$5 Million & Over	77.2	22.8
$4 - $5 Million	84.6	15.4
$2 - $4 Million	71.8	28.2
Under $2 Million	63.5	36.5
VHF Independent Stations		
Nationwide	93.0	7.0
Satellite Stations		
Nationwide	59.4	40.6
Primary Market Stations		
Nationwide	75.6	24.4
Secondary Market Stations		
Nationwide	69.8	30.2
One Station Markets		
Nationwide	62.0	38.0
Two Station Markets		
Nationwide	69.8	30.2
Regions		
New England	74.6	25.4
Middle Atlantic	75.7	24.3
South Atlantic	71.2	28.8
East South Central	61.3	38.7
West South Central	77.9	22.1
East North Central	68.0	32.0
West North Central	70.4	29.6
Mountain	77.0	23.0
Pacific	90.2	9.8

PART III.
Financial Yardsticks

How to Find Your Revenue and Expense Yardsticks

1. Table of Contents . . . In the table of contents on page 1 you will find a listing of market-size and revenue-size yardstick tables by station grouping. Each table provides yardstick figures for all stations in the sub-groupings, and those stations which reported a profit in 1982.

2. Market-Size Yardsticks . . . Each station grouping is first arranged in market-size categories, the number and definition varying according to universe and reporting sample. The market size definitions are based on the latest Arbitron Area of Dominant Influence (ADI) rankings as reported in the Arbitron 1982-1983 Television Markets and Rankings Guide. If you are not sure of your ADI rank it can easily be found in the alphabetical listing by grouped market sizes on page 115.

3. Revenue-Size Yardsticks . . . The second section of each station grouping contains revenue-size tables. Your revenue size is determined, as in prior NAB surveys, solely by your total broadcast revenue reported in 1982. As with market-size categories, the number and definition of revenue-size categories will vary among station groupings.

How to Use Your Revenue and Expense Yardsticks

A bookmark has been provided with blank columns headed "Your Station" in which you may enter your figures. Do not overlook the dollar comparisons. They are at least as important as the percent comparisons. Also be sure to evaluate your results against the middle 50 percent (interquartile range) figures as well as the typical figures, since it should not be anticipated that any one station will be perfectly in line with the typical figures. If your station lost money in 1982 or only made a small profit, you might want to use the yardstick figures for profit only as goals for the next fiscal year.

If one or more of your revenue or expense figures are unfavorably out of line with the yardsticks, this does not mean that you are necessarily running an inefficient operation, and that the figures which are substantially out of line must be corrected. But it does mean that you should be able to explain why it is necessary for that particular figure to deviate from the yardstick. If the explanation is sound, for both the short and long run, you may not want to consider any changes.

The explanation is what is significant — not just the fact that a particular revenue or expense figure is out of line with that in comparably situated stations.

Table 7
Revenue and Expense Yardsticks
ADI Markets 1 - 10

Revenue & Expense Items	All Stations (40) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (36) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	35,659,200	100.0	19,229,300-	58,803,000	37,487,400	100.0	23,429,300-	60,981,800
Network Compensation	161,500	0.5	0-	1,777,200	1,080,700	2.9	0-	1,827,300
National & Regional Advertisers	20,210,000	56.7	10,785,900-	32,382,300	20,738,600	55.3	11,828,800-	32,886,300
Local Advertisers	15,287,600	42.9	5,264,500-	22,758,700	15,668,200	41.8	7,146,600-	24,824,100
Total Net Revenues	30,073,700		16,432,100-	49,597,600	31,719,600		20,312,900-	50,974,800
Political Advertising Revenue	477,800		132,900-	1,751,400	763,100		263,200-	1,759,700
Revenues other than Time Sales	154,300		78,700-	443,800	168,200		85,200-	464,200
Trade-Outs & Barter	652,900		398,200-	1,006,700	686,800		410,900-	1,042,700
Expenses:								
Engineering	1,942,600	9.1	724,000-	2,339,900	1,878,000	8.8	1,228,900-	2,449,300
Program & Production	7,587,000	35.5	4,518,100-	10,020,600	7,443,000	34.8	4,683,800-	10,700,300
News	3,548,200	16.6	204,700-	5,178,300	3,903,400	18.3	478,800-	5,495,800
Sales	1,844,300	8.6	1,015,200-	2,787,600	1,913,900	9.0	1,278,700-	2,841,500
Advertising & Promotion	1,351,300	6.3	766,400-	2,010,200	1,211,800	5.7	836,000-	2,300,200
General & Administrative	5,074,700	23.8	2,037,800-	6,002,600	5,033,500	23.5	2,590,600-	6,373,600
Total Expenses	21,348,100	100.0	12,608,500-	29,668,000	21,383,700	100.0	15,792,200-	31,478,500
Salaries:								
Engineering	1,700,600	24.7	329,700-	1,800,200	2,053,100	25.8	745,300-	1,896,400
Program & Production	1,067,400	15.5	437,500-	1,579,900	1,473,200	18.5	581,000-	1,584,500
News	2,240,100	32.5	108,500-	3,321,000	2,431,700	30.5	148,400-	3,392,000
Sales	916,200	13.3	545,700-	922,400	960,800	12.1	612,600-	1,026,000
Advertising & Promotion	182,400	2.6	60,300-	224,100	204,700	2.6	60,900-	227,700
General & Administrative	784,300	11.4	318,500-	989,000	839,100	10.5	374,300-	1,076,600
Total Salaries	6,891,000	100.0	2,308,400-	8,827,800	7,962,600	100.0	2,795,500-	8,871,100
Total Cost of Broadcast Rights	3,596,800		1,400,900-	6,032,200	4,098,600		2,327,400-	6,893,500
Music License Fees	418,600		158,200-	669,400	453,500		242,600-	702,400
Rating Services	335,400		214,000-	603,500	379,000		294,800-	627,800
Travel & Entertainment	254,100		85,500-	388,700	287,400		136,900-	429,900
Depreciation & Amortization	826,000		421,300-	1,233,000	861,000		632,600-	1,243,300
Interest	25,900		0-	610,100	9,400		0-	680,000
Utility Costs	234,500		175,100-	314,300	235,900		182,600-	325,200
Bad Debt Expense	97,800		60,000-	160,000	142,000		72,000-	172,100
Legal & Auditing Fees	67,200		21,900-	145,400	75,200		31,500-	166,200
Corporate Allocation Charges	260,900		0-	898,600	414,400		0-	960,800
Employee Fringe Benefit Costs	565,900		168,100-	1,274,700	610,800		325,600-	1,297,600
Station Insurance Costs	76,300		29,100-	150,700	93,100		38,800-	156,600
Pre-Tax Profit	8,725,500		1,216,300-	20,201,400	10,335,900		5,470,400-	22,331,200
Profit Margin		29.01%	13.99%-	40.67%		32.59%	19.48%-	41.66%
Fulltime Employment	188		80-	264	196		107-	274
Parttime Employment	10		5-	22	12		5-	24

Table 8
Revenue and Expense Yardsticks
ADI Markets 11 - 20

Revenue & Expense Items	All Stations (34) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (29) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	26,422,600	100.0	19,749,000-	32,785,400	27,024,400	100.0	21,327,900-	35,615,900
Network Compensation	1,108,200	4.2	900-	1,450,100	1,089,400	4.0	4,200-	1,460,700
National & Regional Advertisers	15,092,300	57.1	10,311,800-	19,882,400	15,050,400	55.7	12,945,200-	20,534,900
Local Advertisers	10,222,100	38.7	6,700,700-	13,245,600	10,884,700	40.3	7,038,200-	13,819,500
Total Net Revenues	22,072,700		17,010,900-	27,758,600	23,503,200		17,858,400-	29,734,500
Political Advertising Revenue	241,800		79,000-	574,800	265,200		104,700-	581,100
Revenues other than Time Sales	265,000		145,900-	492,600	303,500		151,600-	505,100
Trade-Outs & Barter	346,700		163,700-	743,600	364,500		159,900-	702,000
Expenses:								
Engineering	1,447,400	9.7	768,300-	1,737,100	1,428,400	10.2	825,600-	1,766,500
Program & Production	4,958,400	33.3	3,045,100-	5,011,900	4,676,900	33.4	3,634,700-	5,101,500
News	2,921,300	19.6	504,400-	3,575,300	2,765,800	19.8	737,900-	3,709,900
Sales	1,355,400	9.1	877,100-	1,722,400	1,263,700	9.0	939,800-	1,722,400
Advertising & Promotion	760,100	5.1	450,600-	1,033,100	728,200	5.2	450,600-	1,056,300
General & Administrative	3,434,500	23.1	1,865,100-	4,451,700	3,138,200	22.4	1,865,100-	4,156,000
Total Expenses	14,877,200	100.0	9,330,900-	16,898,600	14,001,300	100.0	9,577,100-	16,898,600
Salaries:								
Engineering	1,138,300	18.6	498,900-	1,253,700	1,008,300	19.6	513,100-	1,331,400
Program & Production	1,028,000	16.8	457,100-	1,154,500	823,800	16.1	490,200-	1,307,400
News	2,501,400	40.9	421,300-	2,382,400	2,064,600	40.3	472,800-	2,386,800
Sales	876,700	14.3	598,700-	824,300	712,700	13.9	633,100-	865,100
Advertising & Promotion	108,600	1.8	61,300-	142,200	86,300	1.7	61,300-	147,100
General & Administrative	468,900	7.7	225,800-	590,200	431,400	8.4	286,800-	590,200
Total Salaries	6,122,000	100.0	2,228,800-	6,238,800	5,127,100	100.0	2,546,900-	6,430,200
Total Cost of Broadcast Rights	2,021,900		1,106,300-	3,144,100	2,488,900		1,166,500-	3,203,000
Music License Fees	304,700		213,800-	471,800	331,200		242,300-	502,200
Rating Services	224,900		161,200-	256,600	234,300		176,900-	263,100
Travel & Entertainment	193,000		123,600-	244,800	200,400		144,000-	263,300
Depreciation & Amortization	870,000		625,900-	1,091,400	860,600		618,900-	1,092,700
Interest	0		0-	116,400	0		0-	59,600
Utility Costs	151,400		98,300-	194,700	150,600		95-300-	196,400
Bad Debt Expense	118,800		80,200-	181,900	132,600		73,400-	183,500
Legal & Auditing Fees	74,600		19,200-	118,200	71,500		18,500-	130,200
Corporate Allocation Charges	340,700		0-	949,400	388,300		54,700-	958,100
Employee Fringe Benefit Costs	627,000		275,200-	961,100	640,500		335,800-	1,003,900
Station Insurance Costs	60,800		36,400-	100,100	61,900		40,200-	106,800
Pre-Tax Profit	7,195,500		2,286,500-	14,151,500	9,501,900		4,967,900-	15,375,600
Profit Margin		32.60%	24.10%-	48.41%		40.43%	26.23%-	49.49%
Fulltime Employment	163		85-	193	166		96-	190
Parttime Employment	13		6-	21	13		7-	21

Table 9
Revenue and Expense Yardsticks
ADI Markets 21 - 30

Revenue & Expense Items	All Stations (32) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (26) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	17,904,300	100.0	13,482,000-	20,779,900	18,414,300	100.0	15,227,600-	20,991,400
Network Compensation	804,100	4.5	123,700-	1,144,300	851,500	4.6	500,600-	1,174,300
National & Regional Advertisers	10,125,800	56.6	7,036,200-	11,340,000	10,397,300	56.5	8,160,300-	11,751,200
Local Advertisers	6,974,400	39.0	5,885,400-	8,050,100	7,165,500	38.9	6,104,300-	8,439,000
Total Net Revenues	15,418,600		11,508,200-	17,290,500	15,604,600		13,191,000-	17,711,200
Political Advertising Revenue	337,300		120,800-	657,400	427,500		185,200-	682,600
Revenues other than Time Sales	250,500		133,600-	440,700	291,700		163,500-	524,100
Trade-Outs & Barter	277,200		108,300-	375,900	241,100		108,600-	352,000
Expenses:								
Engineering	1,153,400	10.5	623,200-	1,328,300	1,089,000	10.8	788,600-	1,389,000
Program & Production	3,371,500	30.6	2,228,500-	3,634,700	3,122,000	30.9	2,575,000-	3,788,200
News	1,971,800	17.9	893,900-	2,137,200	1,787,100	17.7	1,142,700-	2,442,400
Sales	986,900	8.9	752,600-	1,110,600	927,500	9.2	834,800-	1,230,300
Advertising & Promotion	531,300	4.8	355,700-	576,800	500,200	5.0	422,300-	581,400
General & Administration	3,017,400	27.4	1,914,600-	3,824,500	2,674,600	26.5	2,032,400-	3,559,700
Total Expenses	11,032,300	100.0	8,215,600-	11,742,500	10,100,500	100.0	9,303,900-	11,607,500
Salaries:								
Engineering	780,700	20.6	420,500-	979,800	770,100	21.8	475,800-	995,600
Program & Production	560,100	14.8	432,400-	885,100	541,100	15.3	457,800-	894,700
News	1,381,200	36.4	712,300-	1,519,600	1,225,200	34.7	852,400-	1,586,900
Sales	621,100	16.4	485,500-	671,000	586,700	16.6	523,000-	718,000
Advertising & Promotion	76,700	2.0	51,600-	103,000	73,600	2.1	64,600-	104,000
General & Administrative	372,300	9.8	276,700-	436,200	334,700	9.5	316,000-	451,800
Total Salaries	3,792,100	100.0	2,534,800-	4,188,700	3,531,200	100.0	2,736,500-	4,367,800
Total Cost of Broadcast Rights	1,581,300		1,034,700-	2,197,200	1,782,600		1,117,400-	2,430,700
Music License Fees	238,300		160,500-	297,200	267,600		182,900-	299,000
Rating Services	167,400		127,000-	214,000	174,900		147,900-	215,600
Travel & Entertainment	160,000		106,600-	202,600	166,000		125,600-	213,300
Depreciation & Amortization	789,100		568,500-	1,018,700	746,100		610,200-	975,000
Interest	0		0-	176,900	0		0-	1,000
Utility Costs	143,900		86,600-	192,900	143,900		83,600-	204,500
Bad Debt Expense	75,000		47,700-	112,700	78,900		55,700-	117,900
Legal & Auditing Fees	53,000		25,700-	79,000	53,000		25,600-	93,000
Corporate Allocation Charges	211,900		76,800-	581,300	288,000		148,100-	590,600
Employee Fringe Benefit Costs	523,300		249,700-	706,800	542,700		426,600-	748,900
Station Insurance Costs	54,800		40,100-	74,800	56,800		43,300-	78,900
Pre-Tax Profit	4,386,300		1,262,300-	7,335,700	5,504,100		2,658,100-	7,949,600
Profit Margin		28.45%	8.74%-	40.09%		35.27%	20.62%-	44.62%
Fulltime Employment	130		97-	148	133		109-	157
Parttime Employment	13		6-	19	15		8-	19

Table 10
Revenue and Expense Yardsticks
ADI Markets 31 - 40

Revenue & Expense Items	All Stations (31)				Profit Only Stations (25)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	12,537,600	100.0	5,018,700-	15,435,400	13,492,400	100.0	9,902,100-	16,160,500
Network Compensation	924,700	7.4	430,100-	1,198,600	978,400	7.3	597,500-	1,208,100
National & Regional Advertisers	6,470,500	51.6	3,234,500-	8,006,400	7,186,700	53.3	4,429,300-	9,237,900
Local Advertisers	5,142,400	41.0	2,168,300-	6,980,700	5,327,300	39.5	3,821,500-	7,096,600
Total Net Revenues	11,366,300		4,763,600-	13,399,100	11,586,500		8,959,400-	14,378,300
Political Advertising Revenue	220,000		41,500-	404,300	257,100		140,100-	448,700
Revenues other than Time Sales	186,200		65,900-	258,100	181,200		62,500-	246,700
Trade-Outs & Barter	222,500		161,100-	368,500	199,800		162,700-	389,900
Expenses:								
Engineering	637,600	8.2	417,400-	846,100	613,500	8.0	500,400-	868,200
Program & Production	2,526,300	32..5	1,604,000-	2,421,500	2,241,600	29.2	1,679,200-	2,572,100
News	1,282,900	16.5	713,400-	1,989,500	1,421,500	18.5	802,900-	2,053,800
Sales	740,100	9.5	529,200-	914,300	684,800	8.9	583,600-	952,300
Advertising & Promotion	395,000	5.1	196,800-	453,000	366,900	4.8	181,400-	455,800
General & Administrative	2,185,200	28.1	1,441,400-	2,855,400	2,337,200	30.5	1,549,800-	2,911,600
Total Expenses	7,767,100	100.0	5,058,200-	9,115,700	7,665,500	100.00	5,593,300-	9,859,400
Salaries:								
Engineering	416,900	15.0	174,300-	574,700	420,300	15.0	247,300-	618,900
Program & Production	537,800	19.4	278,700-	633,500	538,700	19.2	289,200-	683,700
News	904,500	32.6	485,200-	1,294,800	932,600	33.2	560,900-	1,346,000
Sales	487,600	17.6	248,000-	554,400	476,900	17.0	352,500-	597,700
Advertising & Promotion	63,300	2.3	44,100-	89,400	58,700	2.1	47,600-	116,700
General & Administrative	363,000	13.1	245,900-	482,100	379,400	13.5	251,000-	566,100
Total Salaries	2,773,200	100.0	1,278,500-	3,494,400	2,806,600	100.0	2,244,900-	3,537,700
Total Cost of Broadcast Rights	799,800		61,200-	1,316,400	799,800		46,700-	1,399,000
Music License Fees	160,200		82,900-	223,100	176,100		139,200-	236,900
Rating Services	121,700		104,900-	157,500	131,900		112,400-	173,900
Travel & Entertainment	102,200		64,600-	156,900	132,300		75,000-	183,200
Depreciation & Amortization	621,000		320,500-	940,800	656,800		322,700-	981,300
Interest	0		0-	35,000	0		0-	28,900
Utility Costs	114,600		85,600-	149,300	116,200		96,300-	149,500
Bad Debt Expense	80,900		30,000-	96,000	80,900		36,900-	95,600
Legal & Auditing Fees	34,000		11,600-	62,400	34,500		16,600-	68,700
Corporate Allocation Charges	217,200		0-	375,800	242,000		0-	431,500
Employee Fringe Benefit Costs	215,200		108,600-	454,400	318,300		134,100-	523,500
Station Insurance Costs	36,600		28,600-	54,700	38,800		32,400-	59,900
Pre-Tax Profit	3,599,200		275,700-	5,246,700	3,921,000		1,810,500-	5,918,800
Profit Margin		31.67%	8.38%-	36.97%		33.84%	22.02%-	38.67%
Fulltime Employment	111		76-	132	116		98-	144
Parttime Employment	7		3-	11	8		3-	12

Table 11
Revenue and Expense Yardsticks
ADI Markets 41 - 50

Revenue & Expense Items	All Stations (32) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (27) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	11,325,000	100.0	5,449,200-	13,862,300	11,950,100	100.0	7,263,600-	14,388,700
Network Compensation	757,900	6.7	400,000-	1,395,800	716,900	6.0	540,600-	1,456,700
National & Regional Advertisers	5,092,200	45.0	2,603,600-	7,236,400	5,702,000	47.7	2,978,700-	7,630,400
Local Advertisers	5,474,900	48.3	2,170,400-	6,110,400	5,531,100	46.3	3,262,600-	6,589,900
Total Net Revenues	9,809,900		4,524,100-	12,104,000	10,291,900		6,147,300-	12,591,200
Political Advertising Revenue	196,100		46,100-	414,600	225,800		130,700-	418,300
Revenues other than Time Sales	94,900		41,900-	225,700	119,100		41,700-	275,100
Trade-Outs & Barter	176,900		104,100-	343,600	142,700		86,900-	361,700
Expenses:								
Engineering	733,500	10.2	438,600-	910,600	704,800	10.5	470,500-	928,300
Program & Production	1,870,700	26.1	1,144,700-	2,237,000	1,741,100	25.9	1,150,200-	2,264,900
News	1,221,800	17.0	636,200-	1,375,500	1,128,800	16.8	743,200-	1,456,500
Sales	758,400	10.6	427,700-	996,600	754,300	11.2	430,200-	1,013,900
Advertising & Promotion	339,300	4.7	190,800-	458,900	328,700	4.9	188,200-	475,300
General & Administrative	2,250,100	31.4	1,013,500-	2,572,900	2,066,000	30.7	1,401,100-	2,613,100
Total Expenses	7,173,800	100.0	4,158,500-	8,701,000	6,723,700	100.0	4,400,300-	8,923,500
Salaries:								
Engineering	428,400	17.0	210,800-	623,300	397,000	16.3	231,200-	642,600
Program & Production	463,700	18.4	265,000-	630,800	452,900	18.5	303,500-	672,500
News	899,600	35.8	416,500-	964,300	814,200	33.3	561,400-	1,001,300
Sales	434,400	17.3	205,300-	528,000	427,100	17.5	287,500-	574,300
Advertising & Promotion	50,300	2.0	30,400-	92,700	52,600	2.2	34,100-	100,200
General & Administrative	240,000	9.5	154,300-	395,000	299,100	12.2	163,400-	417,700
Total Salaries	2,516,400	100.0	1,207,600-	3,106,600	2,442,900	100.0	1,435,400-	3,296,000
Total Cost of Broadcast Rights	749,600		247,400-	1,114,400	754,300		229,300-	1,019,400
Music License Fees	151,600		67,800-	196,000	160,300		87,400-	197,000
Rating Services	116,500		71,800-	130,300	119,900		90,700-	130,600
Travel & Entertainment	92,200		38,900-	146,000	93,700		40,500-	156,800
Depreciation & Amortization	580,400		366,800-	860,600	588,900		363,400-	890,700
Interest	3,900		0-	107,700	3,400		0-	111,700
Utility Costs	120,400		101,500-	155,900	119,800		100,900-	171,000
Bad Debt Expense	48,100		19,900-	73,000	48,400		22,500-	75,800
Legal & Auditing Fees	28,600		16,700-	56,300	27,100		17,800-	58,200
Corporate Allocation Charges	100,300		0-	247,000	195,000		0-	261,800
Employee Fringe Benefit Costs	320,200		112,700-	519,500	393,300		207,100-	528,000
Station Insurance Costs	30,800		21,400-	47,800	35,300		22,600-	48,500
Pre-Tax Profit	2,636,100		446,900-	4,082,500	3,568,200		1,154,800-	4,180,200
Profit Margin		26.87%	10.31%-	40.20%		34.67%	13.36%-	41.80%
Fulltime Employment	96		73-	132	102		84-	134
Parttime Employment	6		4-	10	6		4-	10

Table 12
Revenue and Expense Yardsticks
ADI Markets 51 - 60

Revenue & Expense Items	All Stations (28) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (28) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	8,816,400	100.0	5,088,900-	10,145,700			
Network Compensation	676,900	7.7	452,600-	908,400			
National & Regional Advertisers	3,875,300	44.0	2,695,800-	4,678,900			
Local Advertisers	4,264,200	48.4	2,366,000-	4,825,500			
Total Net Revenues	7,567,900		4,736,700-	8,803,800			
Political Advertising Revenue	183,200		99,400-	362,600			
Revenues other than Time Sales	160,500		93,400-	251,500			
Trade-Outs & Barter	117,000		66,800-	335,400			
Expenses:							
Engineering	514,000	10.0	356,600-	662,040			
Program & Production	1,353,300	26.2	919,300-	1,538,700			
News	852,100	16.5	537,600-	1,048,500			
Sales	702,500	13.6	474,900-	790,900			
Advertising & Promotion	211,200	4.1	156,400-	302,200			
General & Administrative	1,529,700	29.6	818,300-	1,819,700			
Total Expenses	5,162,700	100.0	3,565,800-	6,041,300		**Same As All Stations**	
Salaries:							
Engineering	333,600	16.0	152,500-	427,100			
Program & Production	370,700	17.8	177,300-	441,800			
News	629,800	30.3	374,900-	739,800			
Sales	451,800	21.7	294,600-	484,700			
Advertising & Promotion	44,800	2.2	28,800-	56,600			
General & Administrative	249,000	12.0	166,100-	284,800			
Total Salaries	2,079,800	100.0	1,673,700-	2,420,100			
Total Cost of Broadcast Rights	430,500		27,500-	719,000			
Music License Fees	109,400		97,300-	133,100			
Rating Services	104,800		86,100-	116,400			
Travel & Entertainment	66,500		34,300-	112,700			
Depreciation & Amortization	443,200		300,400-	525,900			
Interest	0		0-	15,200			
Utility Costs	98,000		68,400-	120,000			
Bad Debt Expense	33,900		9,700-	78,800			
Legal & Auditing Fees	10,600		6,700-	20,700			
Corporate Allocation Charges	48,000		0-	263,600			
Employee Fringe Benefit Costs	268,500		127,600-	366,400			
Station Insurance Costs	36,300		19,000-	52,100			
Pre-Tax Profit	2,405,200		1,015,300-	3,275,800			
Profit Margin		31.78%	22.64%-	41.23%			
Fulltime Employment	95		78	104			
Parttime Employment	7		4-	9			

Table 13
Revenue and Expense Yardsticks
ADI Markets 61 - 75

Revenue & Expense Items	All Stations (35) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (31) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	7,618,000	100.0	5,944,100-	8,929,600	7,726,400	100.0	5,944,100-	9,222,800
Network Compensation	558,300	7.3	435,500-	809,200	594,900	7.7	435,500-	876,400
National & Regional Advertisers	3,741,800	49.1	2,586,400-	4,148,600	3,784,900	49.0	2,586,400-	4,183,100
Local Advertisers	3,317,800	43.6	2,601,000-	4,099,100	3,346,600	43.3	2,638,900-	4,210,400
Total Net Revenues	6,541,800		5,052,000-	7,716,100	6,643,100		5,052,000-	7,743,700
Political Advertising Revenue	246,100		109,100-	368,400	240,400		109,100-	341,400
Revenues other than Time Sales	126,600		52,300-	173,800	126,600		50,100-	172,500
Trade-Outs & Barter	107,400		77,700-	182,100	104,500		77,700-	162,500
Expenses:								
Engineering	596,900	11.7	402,100-	676,300	588,400	11.7	402,100-	676,300
Program & Production	1,372,200	26.9	1,016,700-	1,547,200	1,352,600	26.9	1,024,300-	1,536,800
News	912,500	17.9	637,900-	1,127,000	881,400	17.5	637,900-	1,145,300
Sales	565,700	11.1	454,000-	677,000	579,300	11.5	471,900-	704,600
Advertising & Promotion	181,500	3.6	124,300-	249,300	198,600	3.9	118,600-	254,800
General & Administrative	1,466,000	28.8	953,600-	2,067,200	1,434,600	28.5	953,600-	1,813,900
Total Expenses	5,094,800	100.0	4,052,200-	6,057,100	5,034,800	100.0	4,052,200-	5,852,700
Salaries:								
Engineering	401,900	19.4	244,400-	502,000	384,000	19.0	244,400-	502,000
Program & Production	419,800	20.3	213,400-	441,900	413,300	20.4	213,400-	455,100
News	619,600	30.0	454,800-	770,800	579,800	28.6	454,800-	805,700
Sales	356,000	17.2	296,100-	424,400	382,500	18.9	302,100-	429,700
Advertising & Promotion	31,500	1.5	24,100-	51,300	31,300	1.5	24,100-	52,400
General & Administrative	238,400	11.5	173,300-	326,300	234,500	11.6	173,300-	292,100
Total Salaries	2,067,200	100.0	1,608,100-	2,431,700	2,025,300	100.0	1,608,100-	2,431,700
Total Cost of Broadcast Rights	512,900		239,500-	891,300	512,900		210,900-	809,100
Music License Fees	97,900		71,600-	132,500	100,200		76,400-	133,400
Rating Services	82,100		54,700-	100,900	83,700		58,300-	100,900
Travel & Entertainment	71,200		36,700-	103,400	71,200		43,400-	111,100
Depreciation & Amortization	434,000		331,600-	655,800	419,500		331,600-	634,300
Interest	0		0-	364,700	0		0-	163,600
Utility Costs	105,500		84,000-	141,100	105,500		84,000-	154,900
Bad Debt Expense	38,500		25,900-	63,800	36,500		25,900-	60,200
Legal & Auditing Fees	20,900		9,600-	63,000	20,900		8,500-	46,200
Corporate Allocation Charges	64,700		0-	186,100	80,400		0-	203,500
Employee Fringe Benefit Costs	261,100		180,500-	351,800	243,500		180,500-	355,000
Station Insurance Costs	36,900		25,300-	46,800	36,900		25,300-	46,600
Pre-Tax Profit	1,446,900		572,100-	2,230,000	1,608,300		822,600-	2,279,300
Profit Margin		22.12%	10.73%-	31.82%		24.21%	16.19%-	31.84%
Fulltime Employment	93		78-	110	93		78-	110
Parttime Employment	8		4-	15	8		5-	15

Table 14
Revenue and Expense Yardsticks
ADI Markets 76 - 100

Revenue & Expense Items	All Stations (54)				Profit Only Stations (45)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,398,300	100.0	3,837,500-	6,698,000	5,550,300	100.0	4,722,700-	6,877,800
Network Compensation	439,400	8.1	297,600-	675,000	418,900	7.5	340,900-	718,700
National & Regional Advertisers	2,755,400	51.0	1,905,700-	3,301,000	2,795,800	50.4	2,131,100-	3,389,700
Local Advertisers	2,203,400	40.8	1,252,900-	3,106,300	2,335,500	42.1	1,537,000-	3,196,300
Total Net Revenues	4,710,500		3,460,500-	5,705,700	4,970,900		4,081,600-	5,944,700
Political Advertising Revenue	148,000		63,300-	242,300	162,200		90,700-	256,000
Revenues other than Time Sales	87,200		47,300-	195,800	88,200-		48,900-	205,900
Trade-Outs & Barter	83,300		38,500-	175,700	96,700		39,300-	174,700
Expenses:								
Engineering	492,300	12.9	280,500-	622,600	525,400	13.4	320,800-	634,800
Program & Production	905,500	23.6	596,800-	999,300	910,000	23.2	650,400-	1,010,500
News	529,700	13.8	282,400-	679,000	550,300	14.0	359,100-	690,700
Sales	435,100	11.4	267,600-	643,900	470,500	12.0	280,30' -	652,500
Advertising & Promotion	152,900	4.0	92,800-	184,700	152,300	3.9	93,800-	198,500
General & Administrative	1,314,000	34.3	876,300-	1,706,600	1,309,500	33.4	930,900-	1,642,500
Total Expenses	3,829,400	100.0	2,589,900-	4,514,300	3,918,000	100.0	2,656,200-	4,534,300
Salaries:								
Engineering	245,200	18.2	158,200-	371,400	285,000	18.8	180,800-	383,500
Program & Production	304,600	22.7	220,800-	382,400	338,800	22.4	243,700-	388,700
News	339,600	25.3	224,600-	469,600	386,300	25.5	269,100-	491,000
Sales	245,700	18.3	177,100-	336,400	271,900	18.0	184,000-	348,800
Advertising & Promotion	23,900	1.8	15,100-	43,700	26,700	1.8	15,200-	43,700
General & Administrative	185,200	13.8	123,100-	272,700	203,900	13.5	133,200-	302,400
Total Salaries	1,344,200	100.0	992,100-	1,863,900	1,512,600	100.0	1,171,000-	1,964,800
Total Cost of Broadcast Rights	279,700		144,100-	393,400	295,300		157,600-	393,200
Music License Fees	69,500		53,000-	90,200	70,600		60,700-	92,700
Rating Services	68,500		56,100-	72,400	68,900		58,900-	72,900
Travel & Entertainment	54,000		32,900-	99,500	55,700		34,800-	100,300
Depreciation & Amortization	310,100		220,200-	477,500	314,600		240,500-	462,700
Interest	45,100		0-	173,000	25,900		0-	114,200
Utility Costs	91,100		65,300-	142,400	99,200		16,400-	36,000
Bad Debt Expense	24,100		16,300-	39,100	24,000		65,500-	154,200
Legal & Auditing Fees	20,500		8,200-	45,600	20,700		8,600-	45,700
Corporate Allocation Charges	61,800		0-	200,400	79,100		0-	207,900
Employee Fringe Benefit Costs	174,100		90,000-	238,400	181,200		112,600-	248,700
Station Insurance Costs	34,800		21,600-	42,400	35,900		22,800-	42,700
Pre-Tax Profit	881,100		251,600-	1,399,900	1,052,900		653,900-	1,673,600
Profit Margin		18.71%	7.21%-	24.71%		21.18%	13.05%-	30.30%
Fulltime Employment	71		59-	86	73		63-	89
Parttime Employment	8		5-	11	9		5-	11

Table 15
Revenue and Expense Yardsticks
ADI Markets 101 - 125

Revenue & Expense Items	All Stations (56) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (45) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	4,274,100	100.0	3,018,200-	5,488,600	4,363,700	100.0	3,610,600-	5,707,200
Network Compensation	352,600	8.2	233,100-	598,000	382,400	8.8	248,600-	653,900
National & Regional Advertisers	1,666,900	39.0	1,269,000-	2,096,000	1,764,700	40.4	1,323,900-	2,130,900
Local Advertisers	2,254,600	52.7	1,376,200-	3,002,600	2,216,500	50.8	1,444,900-	2,957,700
Total Net Revenues	3,760,000		2,742,100-	4,834,100	3,919,100		3,016,700-	5,109,600
Political Advertising Revenue	153,200		109,100-	228,400	159,700		110,200-	244,900
Revenues other than Time Sales	81,000		47,200-	171,100	79,400		48,000-	170,100
Trade-Outs & Barter	83,300		34,000-	130,900	80,000		34,400-	122,400
Expenses:								
Engineering	331,900	10.5	233,700-	387,600	327,500	11.2	229,800-	387,500
Program & Production	734,000	23.2	506,500-	950,200	727,200	24.9	500,900-	957,300
News	431,000	13.6	297,200-	540,600	420,100	14.4	294,900-	541,300
Sales	438,800	13.8	295,400-	538,100	427,200	14.6	290,200-	538,000
Advertising & Promotion	95,600	3.0	55,300-	129,100	90,700	3.1	59,800-	126,100
General & Administrative	1,139,000	35.9	564,000-	1,441,900	924,400	31.7	521,400-	1,301,700
Total Expenses	3,170,300	100.0	2,250,600-	4,071,000	2,917,000	100.0	2,128,000-	4,016,500
Salaries:								
Engineering	176,700	15.4	136,200-	224,800	176,600	15.5	136,700-	238,800
Program & Production	236,600	20.6	167,700-	303,800	245,100	21.6	172,200-	317,300
News	286,800	25.0	218,300-	373,600	277,000	24.4	216,500-	375,200
Sales	266,900	23.3	192,800-	333,100	263,400	23.2	192,000-	334,700
Advertising & Promotion	23,100	2.0	17,200-	34,600	21,300	1.9	16,300-	31,700
General & Administrative	157,000	13.7	112,800-	205,900	153,400	13.5	118,800-	205,300
Total Salaries	1,147,200	100.0	923,500-	1,497,500	1,136,800	100.0	909,600-	1,573,900
Total Cost of Broadcast Rights	255,300		139,300-	403,900	253,500		142,600-	402,300
Music License Fees	60,000		40,400-	82,600	60,900		44,100-	87,200
Rating Services	47,400		36,000-	53,700	48,100		37,600-	53,600
Travel & Entertainment	41,600		29,500-	65,000	43,000		30,700-	66,200
Depreciation & Amortization	361,200		215,900-	582,000	341,000		209,200-	591,800
Interest	24,400		0-	262,100	5,000		0-	120,500
Utility Costs	69,200		52,700-	97,900	67,400		51,100-	104,500
Bad Debt Expense	26,000		16,000-	48,100	25,100		16,000-	46,400
Legal And Auditing Fees	25,500		12,600-	36,400	19,600		11,200-	31,700
Corporate Allocation Charges	9,600		0-	126,200	31,100		0-	138,400
Employee Fringe Benefit Costs	141,700		99,500-	195,100	139,700		97,400-	198,100
Station Insurance Costs	27,800		21,500-	38,800	27,300		21,400-	39,900
Pre-Tax Profit	589,600		93,800-	1,311,700	1,002,100		344,700-	1,431,900
Profit Margin		15.68%	5.51%-	31.06%		25.57%	11.43%-	32.48%
Fulltime Employment	61		50-	77	62		50-	78
Parttime Employment	6		3-	10	6		3-	10

Table 16
Revenue and Expense Yardsticks
ADI Markets 126 - 150

Revenue & Expense Items	All Stations (38) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (29) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	2,797,000	100.0	1,654,400	4,140,200	3,336,300	100.0	2,430,900-	4,552,000
Network Compensation	370,000	13.2	180,400-	615,900	455,500	13.7	271,200-	657,700
National & Regional Advertisers	1,183,700	42.3	792,900-	1,719,200	1,393,700	41.8	925,700-	1,901,100
Local Advertisers	1,243,400	44.5	681,000-	1,781,700	1,487,100	44.6	1,111,900-	2,038,500
Total Net Revenues	2,514,700		1,724,700-	3,784,200	2,927,700		2,179,700-	3,943,800
Political Advertising Revenue	86,400		46,300-	192,600	91,200		61,700-	228,500
Revenues other than Time Sales	56,200		34,500-	108,200	59,400		31,600-	114,600
Trade-Outs & Barter	72,900		35,400-	113,700	78,700		46,400-	114,800
Expenses:								
Engineering	270,700	13.6	179,400-	354,900	265,500	12.2	200,700-	373,100
Program & Production	455,100	22.9	257,700-	582,300	478,600	22.1	283,100-	656,000
News	217,300	11.0	146,900-	368,500	231,300	10.7	171,500-	418,500
Sales	276,800	14.0	177,400-	378,100	304,900	14.1	185,600-	389,900
Advertising & Promotion	66,900	3.4	44,200-	113,700	69,900	3.2	46,400-	125,300
General & Administrative	697,300	35.1	439,300-	1,079,100	819,100	37.8	404,800-	1,124,000
Total Expenses	1,984,000	100.0	1,379,900-	2,707,500	2,169,300	100.0	1,624,600-	2,751,700
Salaries:								
Engineering	177,300	19.7	107,400-	226,800	192,000	21.4	120,600-	243,800
Program & Production	189,700	21.1	108,800-	254,700	184,300	20.5	128,400-	258,300
News	178,200	19.8	111,300-	262,600	170,000	18.9	120,200-	287,000
Sales	195,600	21.8	133,500-	227,400	187,500	20.9	149,100-	234,600
Advertising & Promotion	20,800	2.3	13,800-	30,500	21,300	2.4	16,300-	32,100
General & Administrative	137,000	15.2	88,000-	160,300	142,200	15.8	101,900-	175,200
Total Salaries	898,600	100.0	599,500-	1,161,600	897,200	100.0	730,900-	1,200,500
Total Cost of Broadcast Rights	127,600		60,600-	225,000	127,600		63,600-	243,200
Music License Fees	37,600		24,500-	59,700	39,100		29,400-	65,500
Rating Services	36,400		19,700-	48,500	36,700		22,600-	48,600
Travel & Entertainment	34,600		24,000-	48,400	34,600		25,800-	61,900
Depreciation & Amortization	247,700		174,200-	310,800	253,200		192,600-	339,200
Interest	15,500		0-	187,000	54,600		0-	187,000
Utility Costs	64,200		49,200-	82,600	66,600		50,300-	81,800
Bad Debt Expense	19,200		9,700-	24,400	19,200		12,000-	23,800
Legal & Auditing Fees	7,800		3,800-	15,000	8,900		5,500-	16,400
Corporate Allocation Charges	51,900		0-	139,600	48,000		0-	133,800
Employee Fringe Benefit Costs	113,600		53,100-	188,800	123,800		52,400-	205,200
Station Insurance Costs	22,600		15,600-	27,600	23,200		16,900-	27,600
Pre-Tax Profit	530,700		33,700-	1,144,600	758,400		475,100-	1,305,800
Profit Margin		21.10%	1.48%-	37.61%		25.90%	16.72%-	40.78%
Fulltime Employment	45		34-	62	48		39-	67
Parttime Employment	7		3-	10	7		3-	11

Table 17
Revenue and Expense Yardsticks
ADI Markets 151 - 175

Revenue & Expense Items	All Stations (22) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (17) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	2,393,900	100.0	1,549,800-	2,928,200	2,420,900	100.0	1,715,700-	3,077,100
Network Compensation	392,800	16.4	161,400-	509,700	403,000	16.6	242,400-	545,000
National & Regional Advertisers	933,300	39.0	646,900-	1,248,400	981,600	40.5	706,300-	1,365,300
Local Advertisers	1,067,800	44.6	602,000-	1,303,100	1,036,300	42.8	582,900-	1,390,000
Total Net Revenues	2,227,800		1,337,100-	2,670,900	2,369,600		1,576,400-	2,783,100
Political Advertising Revenue	66,300		27,000-	113,200	84,100		29,100-	133,400
Revenues other than Time Sales	42,000		22,900-	68,100	41,300		23,800-	77,400
Trade-Outs & Barter	49,000		16,800-	83,700	45,600		12,200-	64,700
Expenses:								
Engineering	245,300	14.1	177,800-	263,600	251,300	14.5	184,400-	267,400
Program & Production	390,700	22.4	221,400-	510,200	395,600	22.9	212,800-	497,600
News	162,900	9.3	93,400-	249,400	171,600	9.9	120,200-	230,900
Sales	244,200	14.0	106,200-	290,000	258,600	15.0	139,400-	291,800
Advertising & Promotion	41,500	2.4	30,800-	53,500	49,500	2.9	31,600-	53,700
General & Administrative	661,500	37.9	419,500-	822,000	601,000	34.8	419,000-	751,300
Total Expenses	1,746,100	100.0	1,266,800-	1,992,400	1,727,500	100.0	1,227,900-	1,955,800
Salaries:								
Engineering	130,800	17.2	70,300-	141,900	136,600	16.8	89,600-	164,400
Program & Production	158,500	20.8	93,000-	197,300	155,400	19.1	93,900-	230,800
News	135,700	17.8	71,400-	192,600	147,100	18.0	78,600-	192,400
Sales	174,300	22.9	77,400-	207,500	176,100	21.6	81,100-	206,500
Advertising & Promotion	40,900	5.4	15,200-	56,400	63,100	7.7	15,900-	57,100
General & Administrative	122,200	16.0	80,900-	190,100	137,000	16.8	80,400-	211,200
Total Salaries	762,400	100.0	401,800-	863,900	815,300	100.0	414,200-	839,900
Total Cost of Broadcast Rights	65,600		29,300-	100,100	43,500		5,500-	94,500
Music License Fees	24,700		15,800-	36,900	25,800		20,500-	38,000
Rating Services	18,000		10,300	27,500	19,700		11,600-	27,700
Travel & Entertainment	26,200		6,600-	39,100	20,000		6,300-	38,500
Depreciation & Amortization	204,500		139,000-	297,000	199,200		158,000-	259,500
Interest	6,600		0-	45,300	3,200		0-	16,700
Utility Costs	47,600		28,100-	72,300	46,200		27,300-	73,300
Bad Debt Expense	11,200		7,300-	21,700	11,700		7,600-	22,700
Legal & Auditing Fees	11,700		5,600-	26,400	12,200		5,100-	25,400
Corporate Allocation Charges	36,000		0-	125,200	38,900		0-	96,200
Employee Fringe Benefit Costs	64,500		24,200-	106,600	89,000		34,100-	120,500
Station Insurance Costs	16,500		11,200-	22,700	16,300		10,900-	27,900
Pre-Tax Profit	481,700		(3,200)-	933,100	642,000		332,500-	970,000
Profit Margin		21.62%	(0.11%)-	34.65%		27.10%	18.36%-	35.86%
Fulltime Employment	38		29-	47	38		31-	47
Parttime Employment	5		3-	7	5		3-	7

Table 18
Revenue and Expense Yardsticks
ADI Markets 176 & Over

Revenue & Expense Items	All Stations (24) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (17) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	1,702,700	100.0	1,380,800-	2,443,700	1,925,500	100.0	1,492,900-	2,778,200
Network Compensation	219,400	12.9	138,100-	348,300	255,400	13.3	190,900-	381,300
National & Regional Advertisers	712,700	41.9	619,200-	1,203,500	834,000	43.3	667,500-	1,366,300
Local Advertisers	770,700	45.3	520,900-	989,400	836,100	43.4	566,900-	1,020,900
Total Net Revenues	1,585,800		1,225,300-	2,189,100	1,781,100		1,310,500-	2,412,200
Political Advertising Revenue	49,900		35,500-	99,100	86,600		39,300-	102,100
Revenues other than Time Sales	36,900		21,800-	65,800	40,100		16,600-	73,500
Trade-Outs & Barter	44,300		19,400-	68,700	43,300		17,500-	64,500
Expenses:								
Engineering	214,900	16.0	162,700-	270,400	216,500	16.0	169,900-	266,300
Program & Production	280,700	20.8	200,500-	395,900	285,500	21.1	206,400-	377,100
News	145,000	10.8	104,000-	189,100	163,500	12.1	105,800-	211,000
Sales	205,200	15.2	156,000-	268,000	198,200	14.7	107,200-	266,900
Advertising & Promotion	45,700	3.4	25,300-	72,100	46,200	3.4	25,700-	94,300
General & Administrative	456,000	33.8	339,300-	612,100	441,500	32.7	342,000-	776,000
Total Expenses	1,347,400	100.0	1,022,700-	1,750,800	1,351,400	100.0	1,007,400-	1,813,100
Salaries:								
Engineering	118,900	18.6	83,700-	156,000	131,200	18.3	90,700-	166,900
Program & Production	141,200	22.1	99,800-	185,000	151,000	21.0	125,000-	199,500
News	116,200	18.2	86,300-	156,700	156,200	21.8	95,800-	168,600
Sales	148,000	23.2	92,500-	180,500	162,100	22.6	84,400-	199,600
Advertising & Promotion	20,000	3.1	15,000-	30,600	18,200	2.5	14,200-	22,300
General & Administrative	93,700	14.7	76,300-	124,200	99,200	13.8	74,500-	143,400
Total Salaries	638,000	100.0	483,500-	735,000	717,900	100.0	469,700-	802,600
Total Cost of Broadcast Rights	50,800		11,300-	94,600	44,500		8,700-	80,700
Music License Fees	25,100		17,400-	31,800	27,100		20,600-	32,300
Rating Services	20,800		9,300-	28,100	19,200		8,900-	27,400
Travel & Entertainment	26,000		18,200-	35,600	27,400		17,000-	37,600
Depreciation & Amortization	181,900		104,800-	248,300	191,300		106,700-	275,800
Interest	25,400		0-	190,800	1,100		0-	132,900
Utility Costs	47,700		32,600-	60,800	44,000		36,300-	58,400
Bad Debt Expense	10,400		5,300-	14,500	10,100		3,600-	16,300
Legal And Auditing Fees	12,000		5,700-	21,000	11,600		4,500-	24,200
Corporate Allocation Charges	4,500		0-	55,600	0		0-	49,400
Employee Fringe Benefit Costs	69,900		27,600-	100,600	74,200		40,200-	124,200
Station Insurance Costs	15,800		11,900-	21,600	16,300		12,500-	22,600
Pre-Tax Profit	238,300		(43,600)-	504,100	429,700		220,600-	660,900
Profit Margin		15.03%	(2.62%)-	28.05%		24.13%	13.79%-	35.68%
Fulltime Employment	35		30-	48	36		31-	51
Parttime Employment	7		4-	9	7		5-	10

Table 19
Revenue and Expense Yardsticks
Revenue Size $40 Million & Over

Revenue & Expense Items	All Stations (16) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (16) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	65,445,100	100.0	58,168,400-	84,121,200			
Network Compensation	1,312,200	2.0	4,000-	2,373,100			
National & Regional Advertisers	36,975,800	56.5	26,328,600-	46,243,400			
Local Advertisers	27,157,100	41.5	21,886,700-	40,040,800			
Total Net Revenues	53,977,500		48,347,900-	71,422,900			
Political Advertising Revenue	1,827,200		1,355,900-	3,004,000			
Revenues Other Than Time Sales	256,100		48,100-	472,300			
Trade-Outs & Barter	993,100		448,300-	1,500,600			
Expenses:							
Engineering	2,698,700	8.5	1,349,200-	3,642,800			
Program & Production	11,502,900	36.3	5,897,100-	23,474,500			
News	5,086,800	16.1	2,988,500-	5,841,200			
Sales	3,355,300	10.6	1,248,700-	3,541,200			
Advertising & Promotion	2,285,900	7.2	943,100-	3,287,800			
General & Administrative	6,730,500	21.3	5,024,200-	6,912,100			
Total Expenses	31,660,200	100.0	23,045,100-	45,963,800			
Salaries:							**Same As All Stations**
Engineering	2,329,000	27.4	1,658,700-	3,054,200			
Program & Production	1,629,000	19.1	1,154,500-	2,090,400			
News	2,269,500	26.7	1,776,800-	3,336,500			
Sales	1,054,800	12.4	716,000-	1,469,900			
Advertising & Promotion	209,900	2.5	148,500-	287,000			
General & Administrative	1,016,800	11.9	641,100-	1,182,600			
Total Salaries	8,509,000	100.0	7,222,000-	9,587,200			
Total Cost of Broadcast Rights	4,747,300		1,926,300-	17,399,000			
Music License Fees	716,600		608,600-	887,100			
Rating Services	610,500		450,400-	972,400			
Travel & Entertainment	360,400		261,700-	498,400			
Depreciation & Amortization	1,233,000		851,200-	1,689,300			
Interest	0		0-	35,400			
Utility Costs	302,300		140,000-	334,800			
Bad Debt Expense	160,000		91,000-	285,300			
Legal & Auditing Fees	129,800		53,600-	230,800			
Corporate Allocation Charges	237,300		0-	1,657,000			
Employee Fringe Benefit Costs	1,266,600		665,700-	1,477,900			
Station Insurance Costs	127,400		65,400-	176,000			
Pre-Tax Profit	22,317,300		17,553,500-	33,809,700			
Profit Margin		41.35%	28.96%-	55.60%			
Fulltime Employment	260		192-	311			
Parttime Employment	17		8-	28			

Table 20
Revenue and Expense Yardsticks
Revenue Size $25 Million - $40 Million

Revenue & Expense Items	All Stations (21) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (21) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	35,816,100	100.0	32,123,000-	39,511,200			
Network Compensation	1,408,100	3.9	1,128,400-	1,833,900			
National & Regional Advertisers	20,313,400	56.7	18,348,900-	22,499,600			
Local Advertisers	14,094,600	39.4	12,453,200-	17,323,200			
Total Net Revenues	30,914,800		27,207,600-	32,819,600			
Political Advertising Revenue	587,600		419,500-	937,300			
Revenues Other Than Time Sales	186,800		120,500-	446,100			
Trade-Outs & Barter	484,000		199,200-	778,100			
Expenses:							
Engineering	1,791,200	9.2	1,328,700-	2,036,100			
Program & Production	5,830,900	29.9	3,955,200-	6,233,900			
News	4,269,700	21.9	2,598,100-	4,792,400			
Sales	1,672,000	8.6	1,180,600-	1,961,700			
Advertising & Promotion	1,183,700	6.1	563,700-	1,405,800			
General & Administrative	4,743,100	24.3	3,235,000-	5,728,400			
Total Expenses	19,490,500	100.0	16,070,300-	20,526,600			
Salaries:							
Engineering	1,311,800	21.5	902,700-	1,620,200			
Program & Production	932,200	15.3	656,500-	1,554,800			
News	2,369,900	38.9	1,950,400-	3,321,000			
Sales	799,500	13.1	684,800-	1,036,300			
Advertising & Promotion	142,400	2.3	71,200-	215,700			
General & Administrative	543,500	8.9	366,900-	782,800			
Total Salaries	6,099,400	100.0	5,316,700-	8,350,700			
Total Cost of Broadcast Rights	2,658,600		2,008,200-	3,511,800			
Music License Fees	474,300		418,200-	544,000			
Rating Services	294,200		241,100-	333,800			
Travel & Entertainment	246,800		208,200-	357,100			
Depreciation & Amortization	927,000		765,400-	1,094,000			
Interest	0		0-	0			
Utility Costs	214,100		155,400-	276,700			
Bad Debt Expense	144,700		79,000-	181,200			
Legal & Auditing Fees	76,600		54,300-	151,800			
Corporate Allocation Charges	818,400		350,000-	1,009,300			
Employee Fringe Benefit Costs	862,200		595,700-	1,054,900			
Station Insurance Costs	88,100		54,800-	135,700			
Pre-Tax Profit	11,424,300		7,167,100-	16,255,500			
Profit Margin		36.95%	26.53%-	50.17%			
Fulltime Employment	182		165-	233			
Parttime Employment	12		8-	20			

Same As All Stations

Table 21
Revenue and Expense Yardsticks
Revenue Size $20 - $25 Million

Revenue & Expense Items	All Stations (16) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (15) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	26,219,100	100.0	24,335,100-	27,996,300	26,136,800	100.0	24,260,200-	27,024,400
Network Compensation	1,111,000	4.2	502,300-	1,407,000	1,140,300	4.4	412,900-	1,409,300
National & Regional Advertisers	14,802,200	56.5	14,782,900-	16,334,800	14,868,200	56.9	14,715,400-	16,484,500
Local Advertisers	10,305,900	39.3	7,903,400-	11,532,100	10,128,200	38.8	7,830,100-	11,523,100
Total Net Revenues	21,979,300		20,911,000-	23,624,500	21,927,800		20,861,400-	23,503,200
Political Advertising Revenue	458,400		207,900-	599,700	465,100		196,600-	607,800
Revenues Other Than Time Sales	265,000		117,100-	503,500	276,700		105,500-	515,100
Trade-Outs & Barter	492,000		156,200-	837,100	396,100		152,400-	778,500
Expenses:								
Engineering	1,423,600	10.2	890,400-	1,828,700	1,420,300	10.2	890,400-	1,828,700
Program & Production	4,529,700	32.4	3,540,300-	4,765,300	4,519,100	32.4	3,540,300-	4,765,300
News	2,709,300	19.4	1,702,900-	2,926,800	2,703,000	19.4	1,702,900-	2,926,800
Sales	1,403,100	10.0	990,400-	2,034,300	1,399,800	10.0	990,400-	2,034,300
Advertising & Promotion	809,900	5.8	431,200-	1,129,400	808,000	5.8	431,200-	1,129,400
General & Administrative	3,122,100	22.3	1,264,800-	3,537,100	3,114,700	22.3	1,264,800-	3,537,100
Total Expenses	13,997,700	100.0	11,027,200-	15,397,700	13,964,900	100.0	11,027,200-	15,397,700
Salaries:								
Engineering	918,100	18.5	628,300-	1,181,600	918,100	18.5	628,300-	1,181,600
Program & Production	988,700	20.0	581,000-	1,564,800	988,700	20.0	581,000-	1,564,800
News	1,841,600	37.2	1,204,400-	2,104,000	1,841,600	37.2	1,204,400-	2,104,000
Sales	696,300	14.1	586,300-	769,200	696,300	14.1	586,300-	769,200
Advertising & Promotion	83,700	1.7	56,300-	132,700	83,700	1.7	56,300-	132,700
General & Administrative	424,800	8.6	197,900-	619,000	424,700	8.6	197,900-	619,000
Total Salaries	4,953,100	100.0	3,264,600-	6,552,100	4,953,100	100.0	3,264,600-	6,552,100
Total Cost of Broadcast Rights	1,653,600		1,194,900-	3,131,100	1,535,800		1,189,800-	3,224,100
Music License Fees	312,500		282,300-	384,400	305,200		279,400-	394,000
Rating Services	213,200		181,400-	250,800	206,500		177,900-	236,800
Travel & Entertainment	190,800		121,100-	238,600	197,900		111,600-	240,100
Depreciation & Amortization	888,500		617,900-	1,073,000	826,000		604,900-	1,080,200
Interest	0		0-	2,400	0		0-	3,200
Utility Costs	143,700		56,100-	196,000	141,800		54,700-	200,500
Bad Debt Expense	108,900		87,500-	159,100	105,000		86,700-	163,900
Legal & Auditing Fees	33,700		17,200-	127,800	25,600		17,000-	131,600
Corporate Allocation Charges	653,400		242,300-	889,700	660,900		265,200-	940,600
Employee Fringe Benefit Costs	683,700		526,200-	968,400	627,000		516,200-	993,500
Station Insurance Costs	66,100		41,200-	89,100	65,400		40,000-	86,800
Pre-Tax Profit	7,981,600		6,820,100-	10,516,900	7,962,900		6,820,100-	10,516,900
Profit Margin		36.31%	31.43%-	47.74%		36.31%	31.43%-	47.74%
Fulltime Employment	164		110-	206	161		108-	201
Parttime Employment	15		8-	26	15		7-	24

Table 22
Revenue and Expense Yardsticks
Revenue Size $15 Million - $20 Million

Revenue & Expense Items	All Stations (31) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (29) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	20,436,400	100.0	18,475,900-	21,310,500	20,436,400	100.0	18,431,900-	21,269,000
Network Compensation	830,700	4.1	87,500-	1,120,100	831,100	4.1	52,200-	1,118,100
National & Regional Advertisers	11,382,100	55.7	9,827,500-	12,081,700	11,378,400	55.7	9,753,800-	11,897,900
Local Advertisers	8,223,600	40.2	7,025,900-	9,127,900	8,226,900	40.3	7,006,700-	9,147,600
Total Net Revenues	17,022,800		15,693,600-	17,859,800	17,022,800		15,604,600-	17,857,400
Political Advertising Revenue	427,500		240,300-	754,000	418,300		232,200-	736,100
Revenues Other Than Time Sales	246,800		165,700-	499,300	246,800		149,600-	554,100
Trade-Outs & Barter	338,100		118,700-	490,300	338,100		130,700-	492,900
Expenses:								
Engineering	1,206,000	10.7	770,300-	1,388,500	1,185,500	10.7	713,500-	1,431,400
Program & Production	3,519,500	31.3	2,708,900-	4,819,700	3,539,700	31.8	2,751,600-	5,014,100
News	1,893,100	16.8	1,018,400-	2,215,900	1,860,900	16.7	974,300-	2,254,500
Sales	1,151,900	10.2	899,700-	1,621,700	1,132,300	10.2	903,100-	1,555,500
Advertising & Promotion	579,600	5.1	438,700-	746,600	565,600	5.1	432,600-	753,600
General & Administrative	2,906,400	25.8	2,060,500-	3,479,700	2,838,600	25.5	2,023,500-	3,366,700
Total Expenses	11,256,500	100.0	9,688,500-	13,503,300	11,122,600	100.0	9,609,800-	13,219,600
Salaries:								
Engineering	754,100	20.9	466,500-	989,100	791,400	22.4	435,800-	993,800
Program & Production	565,100	15.7	457,500-	875,500	554,200	15.7	453,900-	885,100
News	1,198,900	33.3	665,100-	1,478,500	1,054,600	29.8	657,800-	1,515,000
Sales	607,100	16.8	572,100-	707,500	642,100	18.1	581,800-	712,200
Advertising & Promotion	71,800	2.0	63,200-	138,300	75,300	2.1	62,000-	136,700
General & Administrative	407,000	11.3	337,300-	548,400	420,600	11.9	326,800-	538,400
Total Salaries	3,604,000	100.0	2,764,200-	4,330,300	3,538,300	100.0	2,701,700-	4,341,200
Total Cost of Broadcast Rights	1,844,600		1,080,400-	3,104,800	1,844,600		1,099,500-	3,122,600
Music License Fees	268,200		238,600-	298,700	264,600		234,600-	298,700
Rating Services	178,300		140,100-	247,300	189,100		139,300-	249,300
Travel & Entertainment	173,600		128,600-	254,200	173,600		138,400-	254,800
Depreciation & Amortization	712,800		570,300-	975,700	712,800		549,600-	941,300
Interest	1,500		0-	399,500	300		0-	365,700
Utility Costs	138,600		100,200-	201,500	138,600		94,400-	205,000
Bad Debt Expense	80,900		55,100-	117,800	76,800		55,000-	114,800
Legal & Auditing Fees	61,000		27,300-	98,500	61,000		27,100-	105,100
Corporate Allocation Charges	233,100		87,000-	475,100	207,300		65,900-	461,400
Employee Fringe Benefit Costs	530,500		295,500-	635,700	516,400		286,800-	633,700
Station Insurance Costs	49,500		37,400-	74,800	47,900		37,200-	73,000
Pre-Tax Profit	5,766,300		2,716,900-	7,461,600	5,900,200		3,830,000-	7,571,900
Profit Margin		33.87%	17.31%-	43.91%		34.66%	23.70%-	45.34%
Fulltime Employment	134		110-	166	130		110-	163
Parttime Employment	11		7-	19	10		6-	18

Table 23
Revenue and Expense Yardsticks
Revenue Size $10 Million - $15 Million

Revenue & Expense Items	All Stations (39) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (38) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	14,059,000	100.0	12,542,300-	15,337,900	13,948,400	100.0	12,541,100-	15,356,700
Network Compensation	1,134,600	8.1	545,600-	1,442,100	1,062,500	7.6	544,400-	1,391,600
National & Regional Advertisers	7,331,800	52.2	6,383,000-	8,216,800	7,316,300	52.5	6,371,700-	8,231,300
Local Advertisers	5,592,600	39.8	4,939,900-	6,568,600	5,569,700	39.9	4,924,600-	6,573,900
Total Net Revenues	12,169,500		10,889,800-	13,373,100	12,038,500		10,881,200-	13,379,600
Political Advertising Revenue	275,100		178,700-	443,700	273,900		170,800-	433,900
Revenues Other Than Time Sales	242,900		158,300-	385,500	240,600		142,000-	393,200
Trade-Outs & Barter	277,700		148,800-	418,400	265,100		147,100-	426,900
Expenses:								
Engineering	869,000	10.1	587,400-	1,193,200	856,100	10.1	582,800-	1,205,400
Program & Production	2,397,200	28.0	2,045,000-	2,993,700	2,374,800	28.0	2,006,200-	3,050,400
News	1,336,700	15.6	959,200-	1,757,800	1,318,400	15.5	955,800-	1,733,000
Sales	869,000	10.1	646,200-	1,069,800	873,400	10.3	643,900-	1,072,400
Advertising & Promotion	455,700	5.3	313,100-	526,900	452,500	5.3	308,100-	527,400
General & Administrative	2,645,200	30.9	1,903,400-	3,144,300	2,604,800	30.7	1,902,800-	3,093,000
Total Expenses	8,572,700	100.0	7,162,100-	10,276,900	8,480,100	100.0	7,088,100-	10,189,300
Salaries:								
Engineering	543,200	18.9	402,600-	752,900	544,200	19.0	402,000-	760,600
Program & Production	541,200	18.8	410,200-	714,100	540,200	18.9	410,100-	704,800
News	853,700	29.7	720,700-	1,067,100	843,500	29.4	719,000-	1,048,900
Sales	497,800	17.3	420,500-	574,900	500,400	17.5	418,400-	576,500
Advertising & Promotion	69,600	2.4	47,500-	98,900	66,400	2.3	47,500-	94,900
General & Administrative	366,600	12.8	285,300-	428,300	370,100	12.9	282,500-	430,500
Total Salaries	2,872,100	100.0	2,420,100-	3,494,400	2,864,900	100.0	2,407,000-	3,363,100
Total Cost of Broadcast Rights	1,135,900		491,000-	1,594,200	1,125,700		426,800-	1,597,100
Music License Fees	185,600		160,000-	210,700	186,000		159,700-	213,100
Rating Services	135,000		119,300-	167,300	133,300		119,000-	167,800
Travel & Entertainment	125,900		94,600-	168,300	124,300		94,100-	168,000
Depreciation & Amortization	784,700		551,900-	1,039,400	770,200		546,900-	999,800
Interest	0		0-	128,900	0		0-	91,500
Utility Costs	146,000		101,300-	186,100	137,200		101,100-	186,700
Bad Debt Expense	78,300		45,000-	112,400	78,900		50,700-	114,700
Legal & Auditing Fees	23,100		12,700-	62,700	22,300		11,700-	61,400
Corporate Allocation Charges	218,400		0-	442,600	219,600		0-	448,400
Employee Fringe Benefit Costs	451,400		301,900-	569,600	432,300		293,600-	561,500
Station Insurance Costs	47,100		26,700-	74,200	45,500		26,100-	78,800
Pre-Tax Profit	3,596,800		1,567,100-	4,258,700	3,558,400		1,745,500-	4,325,600
Profit Margin		29.56%	13.67%-	35.88%		29.56%	15.89%-	36.65%
Fulltime Employment	116		97-	137	115		97-	135
Parttime Employment	10		5-	16	10		5-	16

Table 24
Revenue and Expense Yardsticks
Revenue Size $8 Million - $10 Million

Revenue & Expense Items	All Stations (29) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (28) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	10,261,200	100.0	9,578,300-	10,790,700	10,221,200	100.0	9,516,200-	10,819,500
Network Compensation	761,900	7.4	503,800-	1,099,700	777,500	7.6	526,300-	1,114,600
National & Regional Advertisers	4,466,500	43.5	3,712,100-	5,307,600	4,405,000	43.1	3,711,600-	5,267,500
Local Advertisers	5,032,800	49.0	4,090,000-	5,457,300	5,038,700	49.3	4,156,500-	5,509,100
Total Net Revenues	8,866,800		8,486,900-	9,305,500	8,873,300		8,478,500-	9,314,100
Political Advertising Revenue	284,000		177,700-	395,000	286,900		197,100-	401,100
Revenues Other Than Time Sales	170,700		139,700-	274,600	171,600		137,500-	274,800
Trade-Outs & Barter	85,300		69,200-	217,500	84,300		68,000-	199,000
Expenses:								
Engineering	606,500	10.6	483,500-	771,100	600,700	10.6	478,400-	763,300
Program & Production	1,480,100	25.9	1,190,100-	1,805,000	1,453,500	25.7	1,189,100-	1,826,200
News	940,800	16.5	786,600-	1,227,500	965,900	17.1	799,600-	1,256,900
Sales	693,100	12.1	599,800-	867,100	686,200	12.1	584,800-	867,100
Advertising & Promotion	233,200	4.1	169,000-	347,800	228,000	4.0	168,300-	337,700
General & Administrative	1,755,300	30.7	1,343,100-	2,140,400	1,718,900	30.4	1,309,100-	2,110,100
Total Expenses	5,709,000	100.0	5,157,600-	6,425,100	5,653,200	100.0	5,128,400-	6,406,200
Salaries:								
Engineering	433,800	18.5	296,300-	519,400	421,500	17.8	294,700-	509,400
Program & Production	453,300	19.3	376,200-	531,500	460,400	19.4	378,800-	544,500
News	687,400	29.3	534,500-	853,600	714,100	30.1	547,300-	864,800
Sales	464,700	19.8	366,400-	519,000	460,800	19.4	359,600-	521,700
Advertising & Promotion	47,400	2.0	30,800-	67,800	45,300	1.9	30,600-	65,400
General & Administrative	263,000	11.2	211,900-	312,800	272,300	11.5	213,500-	316,100
Total Salaries	2,349,500	100.0	2,067,700-	2,698,400	2,374,400	100.0	2,119,700-	2,707,600
Total Cost of Broadcast Rights	526,100		206,100-	744,700	530,500		303,900-	744,800
Music License Fees	132,500		115,200-	144,800	132,000		115,100-	143,800
Rating Services	107,100		83,000-	123,800	106,200		72,800-	122,300
Travel & Entertainment	94,100		66,300-	132,100	91,900		66,100-	133,600
Depreciation & Amortization	525,900		363,600-	793,300	516,800		359,100-	696,700
Interest	0		0-	18,200	0		0-	16,800
Utility Costs	107,600		87,000-	144,500	109,800		90,600-	145,200
Bad Debt Expense	42,500		32,700-	84,600	41,500		32,400-	78,500
Legal & Auditing Fees	23,000		12,200-	50,200	22,400		11,900-	48,800
Corporate Allocation Charges	186,100		0-	321,700	190,900		0-	322,700
Employee Fringe Benefit Costs	349,600		239,300-	425,000	355,300		227,300-	426,500
Station Insurance Costs	35,800		29,100-	55,700	35,900		30,100-	56,600
Pre-Tax Profit	3,157,700		2,320,900-	3,641,400	3,220,000		2,375,500-	3,695,200
Profit Margin		35.61%	26.41%-	40.49%		36.29%	27.21%-	40.69%
Fulltime Employment	102		95-	114	103		95-	115
Parttime Employment	8		7-	13	8		7-	12

Table 25
Revenue and Expense Yardsticks
Revenue Size $6 Million - $8 Million

Revenue & Expense Items	All Stations (42) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (39) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	7,966,600	100.0	7,274,200-	8,691,200	7,941,900	100.0	7,263,600-	8,738,800
Network Compensation	621,500	7.8	445,700-	804,700	620,700	7.8	455,100-	803,200
National & Regional Advertisers	3,522,600	44.2	2,954,200-	4,183,600	3,418,000	43.0	2,920,800-	4,183,100
Local Advertisers	3,822,500	48.0	3,253,600-	4,223,500	3,903,200	49.1	3,281,300-	4,262,800
Total Net Revenues	6,809,300		6,286,400-	7,365,600	6,774,600		6,265,500-	7,377,600
Political Advertising Revenue	183,200		102,700-	333,300	178,700		104,300-	296,300
Revenues Other Than Time Sales	149,800		56,800-	227,800	154,500		57,500-	226,800
Trade-Outs & Barter	167,200		79,900-	312,200	157,000		81,700-	266,500
Expenses:								
Engineering	551,600	10.6	363,100-	682,800	533,100	10.5	361,300-	664,300
Program & Production	1,291,700	24.7	836,500-	1,511,000	1,265,900	25.0	852,700-	1,502,300
News	791,500	15.2	546,300-	893,800	779,300	15.4	546,900-	837,600
Sales	674,200	12.9	479,800-	718,200	662,800	13.1	477,700-	710,900
Advertising & Promotion	214,200	4.1	149,900-	267,200	208,900	4.1	142,400-	251,600
General & Administrative	1,698,500	32.5	1,393,800-	1,886,900	1,608,300	31.8	1,392,000-	1,874,800
Total Expenses	5,221,600	100.0	4,371,900-	5,876,700	5,058,200	100.0	4,286,500-	5,617,900
Salaries:								
Engineering	310,500	15.8	230,400-	492,100	308,800	15.8	228,000-	427,100
Program & Production	347,800	17.7	236,100-	430,300	356,300	18.2	233,500-	431,600
News	574,500	29.3	400,300-	684,100	569,200	29.1	399,800-	619,500
Sales	424,800	21.7	322,700-	462,700	430,200	22.0	326,300-	486,700
Advertising & Promotion	37,000	1.9	23,600-	53,700	36,100	1.8	22,500-	55,800
General & Administrative	265,900	13.6	195,100-	357,200	253,700	13.0	197,300-	347,000
Total Salaries	1,960,400	100.0	1,660,000-	2,373,400	1,954,300	100.0	1,666,500-	2,285,500
Total Cost of Broadcast Rights	572,000		249,800-	903,800	537,500		245,500-	894,400
Music License Fees	102,400		88,100-	131,500	100,200		89,600-	130,400
Rating Services	98,800		65,400-	115,500	98,400		65,500-	113,900
Travel & Entertainment	77,700		50,800-	107,000	77,100		51,900-	112,700
Depreciation & Amortization	447,200		319,600-	606,400	433,100		319,000-	511,300
Interest	40,400		0-	231,800	26,200		0-	200,300
Utility Costs	107,300		70,800-	143,900	106,000		70,300-	137,900
Bad Debt Expense	46,600		16,300-	76,400	38,500		15,400-	76,100
Legal & Auditing Fees	30,300		15,400-	62,700	29,100		16,000-	48,000
Corporate Allocation Charges	40,600		0-	165,300	48,800		0-	173,400
Employee Fringe Benefit Costs	217,400		161,000-	313,500	217,600		178,200-	310,600
Station Insurance Costs	38,700		31,200-	58,600	38,600		31,300-	58,200
Pre-Tax Profit	1,587,700		936,800-	2,391,700	1,716,400		1,021,700-	2,540,100
Profit Margin		23.32%	14.41%-	35.75%		25.34%	16.39%-	37.53%
Fulltime Employment	87		78-	100	87		78-	100
Parttime Employment	8		4-	12	9		4-	12

Table 26
Revenue and Expense Yardsticks
Revenue Size $5 Million - $6 Million

Revenue & Expense Items	All Stations (36) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (30) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	6,299,300	100.0	5,932,500-	6,654,900	6,314,900	100.0	5,966,300-	6,671,600
Network Compensation	517,900	8.2	336,200-	661,200	563,800	8.9	362,900-	745,700
National & Regional Advertisers	2,920,000	46.4	2,303,900-	3,297,700	2,870,500	45.5	2,312,200-	3,258,600
Local Advertisers	2,861,400	45.4	2,427,400-	3,283,600	2,880,600	45.6	2,567,000-	3,270,900
Total Net Revenues	5,402,000		5,176,600-	5,727,800	5,481,400		5,196,600-	5,744,100
Political Advertising Revenue	227,300		117,700-	290,400	227,300		136,200-	287,900
Revenues Other Than Time Sales	106,500		60,800-	205,400	89,300		53,500-	185,300
Trade-Outs & Barter	169,000		80,700-	203,500	142,700		75,000-	197,900
Expenses:								
Engineering	505,000	11.7	350,500-	686,500	442,900	10.5	341,900-	637,100
Program & Production	1,091,500	25.2	873,500-	1,535,300	1,048,800	25.0	835,500-	1,247,700
News	668,400	15.4	364,500-	783,600	681,900	16.2	372,600-	751,500
Sales	554,500	12.8	368,800-	686,200	549,500	13.1	363,600-	719,200
Advertising & Promotion	156,700	3.6	94,700-	204,800	146,500	3.5	73,600-	190,300
General & Administrative	1,351,400	31.2	999,100-	1,586,200	1,333,400	31.7	952,800-	1,527,900
Total Expenses	4,327,600	100.0	3,777,000-	5,220,700	4,203,000	100.0	3,587,000-	4,636,500
Salaries:								
Engineering	260,300	16.1	209,500-	392,400	263,600	16.3	201,700-	355,400
Program & Production	331,700	20.6	273,100-	417,200	328,600	20.4	273,400-	418,100
News	445,800	27.6	287,700-	552,500	447,300	27.7	287,700-	523,100
Sales	326,200	20.2	286,300-	388,900	339,400	21.0	282,700-	396,000
Advertising & Promotion	30,700	1.9	21,800-	46,600	32,400	2.0	20,800-	37,200
General & Administrative	218,600	13.5	158,500-	320,300	202,300	12.5	152,100-	305,300
Total Salaries	1,613,500	100.0	1,280,100-	1,968,400	1,613,500	100.0	1,323,300-	1,903,700
Total Cost of Broadcast Rights	406,800		174,400-	754,900	393,300		163,400-	514,200
Music License Fees	82,600		70,500-	100,300	86,100		73,000-	102,800
Rating Services	71,100		51,200-	90,600	69,200		49,400-	81,000
Travel & Entertainment	64,500		42,400-	101,300	58,600		42,000-	112,000
Depreciation & Amortization	329,800		241,000-	519,200	319,800		239,200-	445,200
Interest	30,700		0-	223,700	12,900		0-	142,500
Utility Costs	90,000		61,100-	133,300	88,000		60,600-	123,800
Bad Debt Expense	38,100		23,200-	59,900	33,000		22,400-	58,000
Legal & Auditing Fees	23,300		12,300-	46,000	19,900		12,200-	43,300
Corporate Allocation Charges	59,200		0-	215,100	73,100		0-	234,300
Employee Fringe Benefit Costs	193,200		131,600-	272,300	202,100		144,000-	265,200
Station Insurance Costs	35,900		24,100-	45,800	36,200		24,900-	45,700
Pre-Tax Profit	1,074,400		210,200-	1,710,100	1,278,400		823,500-	1,849,000
Profit Margin		19.89%	3.61%-	30.22%		23.32%	15.52%-	32.97%
Fulltime Employment	81		66-	94	84		69-	96
Parttime Employment	7		4-	10	8		5-	11

Table 27
Revenue and Expense Yardsticks
Revenue Size $4 Million - $5 Million

Revenue & Expense Items	All Stations (44) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (35) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,140,100	100.0	4,808,400-	5,400,200	5,114,300	100.0	4,868,500-	5,365,800
Network Compensation	454,100	8.8	309,400-	605,400	474,900	9.3	363,700-	611,700
National & Regional Advertisers	2,351,300	45.7	1,949,700-	3,180,900	2,290,200	44.8	1,950,000-	3,206,600
Local Advertisers	2,334,700	45.4	1,439,700-	2,743,700	2,349,200	45.9	1,532,500-	2,601,000
Total Net Revenues	4,449,000		4,275,300-	4,727,400	4,451,500		4,280,500-	4,706,800
Political Advertising Revenue	131,000		66,700-	195,000	147,900		80,700-	210,600
Revenues Other Than Time Sales	115,400		54,100-	193,100	107,100		52,300-	175,500
Trade-Outs & Barter	83,200		45,100-	158,400	83,300		44,000-	148,900
Expenses:								
Engineering	426,300	11.8	334,900-	505,200	429,100	12.3	310,200-	539,100
Program & Production	813,100	22.5	601,500-	1,024,300	825,300	23.6	637,400-	972,000
News	486,200	13.4	324,700-	618,800	499,200	14.3	364,600-	678,800
Sales	468,300	12.9	328,500-	624,500	469,300	13.4	323,400-	603,900
Advertising & Promotion	138,600	3.8	102,100-	187,000	130,500	3.7	88,500-	167,500
General & Administrative	1,286,200	35.5	915,000-	1,547,900	1,142,700	32.7	838,500-	1,380,400
Total Expenses	3,618,500	100.0	3,179,300-	4,111,600	3,496,000	100.0	3,109,700-	3,981,500
Salaries:								
Engineering	233,000	17.0	157,400-	299,800	247,800	17.8	179,600-	309,300
Program & Production	308,800	22.5	235,200-	372,000	313,500	22.5	240,900-	372,500
News	333,300	24.3	216,900-	453,000	339,900	24.4	274,900-	453,000
Sales	286,500	20.9	200,300-	336,400	283,900	20.4	177,600-	331,600
Advertising & Promotion	31,100	2.3	18,300-	44,600	26,600	1.9	17,500-	34,900
General & Administrative	179,300	13.1	134,600-	224,500	182,200	13.1	133,900-	222,700
Total Salaries	1,372,100	100.0	1,007,800-	1,610,000	1,393,900	100.0	1,120,900-	1,640,600
Total Cost of Broadcast Rights	266,000		113,700-	396,000	278,500		154,100-	393,300
Music License Fees	65,700		60,600-	82,600	68,600		60,900-	82,700
Rating Services	65,600		48,300-	73,900	65,200		47,300-	70,300
Travel & Entertainment	52,300		32,200-	82,500	54,100		33,500-	79,500
Depreciation & Amortization	373,200		264,200-	700,500	323,400		257,300-	480,100
Interest	47,200		0-	176,900	22,900		0-	124,000
Utility Costs	98,600		70,900-	126,200	88,500		65,800-	125,700
Bad Debt Expense	30,000		19,400-	48,000	28,400		16,500-	43,200
Legal & Auditing Fees	20,700		7,800-	42,800	18,700		6,900-	33,200
Corporate Allocation Charges	96,000		0-	204,200	143,100		3,200-	215,600
Employee Fringe Benefit Costs	170,200		115,300-	232,500	180,900		134,800-	244,200
Station Insurance Costs	26,200		17,200-	38,800	24,500		15,900-	37,000
Pre-Tax Profit	830,500		150,900-	1,239,700	955,400		585,600-	1,356,700
Profit Margin		18.67%	3.66%-	27.57%		21.46%	13.18%-	31.97%
Fulltime Employment	70		62-	78	70		63-	79
Parttime Employment	6		3-	11	7		5-	11

Table 28
Revenue and Expense Yardsticks
Revenue Size $3 Million - $4 Million

Revenue & Expense Items	All Stations (42) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (37) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	3,968,200	100.0	3,715,800-	4,272,100	3,936,300	100.0	3,688,900-	4,251,600
Network Compensation	336,200	8.5	277,200-	491,400	343,500	8.7	278,900-	504,800
National & Regional Advertisers	1,783,800	45.0	1,479,400-	2,150,100	1,775,000	45.1	1,477,500-	2,151,700
Local Advertisers	1,848,200	46.6	1,425,000-	2,038,300	1,817,800	46.2	1,400,400-	1,994,700
Total Net Revenues	3,519,400		3,282,900-	3,708,300	3,511,000		3,281,300-	3,681,800
Political Advertising Revenue	125,000		67,800-	191,000	128,100		77,500-	204,000
Revenues Other Than Time Sales	56,300		37,100-	107,200	54,500		36,100-	105,500
Trade-Outs & Barter	95,600		47,300-	161,000	92,500		45,400-	153,500
Expenses:								
Engineering	369,300	13.1	229,800-	451,500	369,800	13.4	229,600-	476,900
Program & Production	697,300	24.7	543,300-	821,600	679,700	24.6	523,400-	769,300
News	377,600	13.4	295,000-	411,700	379,800	13.7	297,200-	417,000
Sales	380,500	13.5	287,000-	416,400	372,000	13.5	283,300-	407,700
Advertising & Promotion	108,400	3.8	75,200-	172,200	103,600	3.7	75,100-	150,100
General & Administrative	889,400	31.5	529,600-	1,035,100	858,500	31.1	523,100-	992,900
Total Expenses	2,822,400	100.0	2,460,600-	3,136,100	2,763,400	100.0	2,422,700-	3,046,500
Salaries:								
Engineering	181,400	16.6	136,600-	244,500	177,600	17.0	138,800-	252,800
Program & Production	229,400	21.0	161,300-	245,900	213,500	20.5	160,100-	238,200
News	267,200	24.5	209,900-	308,200	260,100	24.9	201,900-	311,000
Sales	227,000	20.8	190,200-	265,600	214,700	20.6	186,900-	256,200
Advertising & Promotion	21,900	2.0	15,100-	30,400	19,900	1.9	14,200-	24,000
General & Administrative	115,900	15.1	135,900-	196,200	158,000	15.1	134,400-	193,900
Total Salaries	1,042,800	100.0	899,200-	1,157,300	1,043,800	100.0	905,600-	1,167,500
Total Cost of Broadcast Rights	243,600		154,900-	415,900	237,300		152,500-	369,000
Music License Fees	51,300		43,900-	64,800	51,300		45,000-	65,800
Rating Services	52,900		37,700-	72,600	51,500		36,200-	72,400
Travel & Entertainment	32,300		24,300-	58,300	31,300		23,100-	53,400
Depreciation & Amortization	300,900		237,900-	425,700	292,400		215,900-	403,200
Interest	22,500		0-	230,000	24,400		0-	200,100
Utility Costs	86,800		56,000-	125,300	88,800		53,700-	127,600
Bad Debt Expense	30,700		21,300-	43,400	29,100		20,500-	42,400
Legal & Auditing Fees	16,700		8,200-	28,400	17,000		8,600-	29,000
Corporate Allocation Charges	48,000		0-	172,300	48,000		0-	147,500
Employee Fringe Benefit Costs	133,000		99,500-	191,400	134,600		99,500-	192,300
Station Insurance Costs	26,500		18,200-	42,600	27,300		18,700-	42,900
Pre-Tax Profit	697,000		333,900-	1,055,700	747,600		444,000-	1,102,900
Profit Margin		19.80%	9.79%-	31.64%		21.29%	13.35%-	32.63%
Fulltime Employment	58		48-	63	59		49-	63
Parttime Employment	5		4-	9	6		4-	9

Table 29
Revenue and Expense Yardsticks
Revenue Size $2 Million - $3 Million

Revenue & Expense Items	All Stations (50) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (38) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	2,699,400	100.0	2,485,600-	2,996,400	2,667,400	100.0	2,416,500-	2,996,400
Network Compensation	351,500	13.0	203,000-	546,600	362,600	13.6	235,300-	588,700
National & Regional Advertisers	1,146,300	42.5	869,400-	1,388,200	1,121,900	42.1	808,400-	1,388,200
Local Advertisers	1,201,500	44.5	1,035,000-	1,431,800	1,182,900	44.3	959,200-	1,383,200
Total Net Revenues	2,416,600		2,200,300-	2,721,100	2,402,000		2,185,500-	2,723,200
Political Advertising Revenue	93,100		59,900-	144,800	93,100		61,900-	142,500
Revenues Other Than Time Sales	58,600		35,800-	95,400	45,100		34,700-	92,100
Trade-Outs & Barter	68,800		43,200-	108,200	61,600		35,000-	83,500
Expenses:								
Engineering	261,700	13.1	211,800-	339,100	265,300	14.3	211,800-	350,700
Program & Production	448,300	22.4	354,900-	579,400	432,700	23.3	318,700-	501,500
News	216,800	10.8	164,400-	281,800	204,300	11.0	157,600-	235,300
Sales	266,300	13.3	193,900-	363,800	246,700	13.3	189,600-	290,000
Advertising & Promotion	62,200	3.1	42,800-	104,500	58,500	3.1	42,200-	90,300
General & Administrative	748,600	37.4	490,700-	1,071,800	653,400	35.1	428,000-	838,400
Total Expenses	2,004,000	100.0	1,664,400-	2,475,000	1,860,900	100.0	1,623,300-	2,036,100
Salaries:								
Engineering	156,900	19.1	123,200-	187,100	150,400	19.7	120,100-	187,300
Program & Production	190,500	23.2	150,200-	246,700	171,700	22.5	143,400-	252,200
News	160,400	19.5	117,000-	209,600	151,700	19.9	113,600-	178,800
Sales	177,000	21.5	148,700-	210,100	161,800	21.2	142,600-	210,100
Advertising & Promotion	19,500	2.4	14,700-	34,900	16,100	2.1	12,600-	30,100
General & Administrative	117,800	14.3	100,000-	170,200	112,800	14.8	89,800-	169,000
Total Salaries	822,200	100.0	739,300-	966,100	764,400	100.0	720,600-	895,300
Total Cost of Broadcast Rights	100,100		37,100-	179,800	65,600		25,000-	143,300
Music License Fees	32,600		28,600-	39,200	32,300		28,200-	38,800
Rating Services	30,800		20,200-	47,400	28,600		17,800-	42,600
Travel & Entertainment	34,800		26,100-	44,600	31,900		20,500-	42,400
Depreciation & Amortization	231,700		175,200-	445,800	217,700		146,900-	408,700
Interest	19,200		0-	224,600	2,900		0-	123,400
Utility Costs	59,300		44,000-	73,500	53,800		38,400-	68,000
Bad Debt Expense	17,800		8,200-	23,900	15,000		7,300-	23,800
Legal & Auditing Fees	15,300		6,800-	28,700	12,200		6,400-	21,400
Corporate Allocation Charges	4,300		0-	89,500	14,800		0-	80,900
Employee Fringe Benefit Costs	97,400		49,900-	136,000	93,800		40,200-	127,900
Station Insurance Costs	24,200		16,600-	30,500	23,200		14,000-	27,600
Pre-Tax Profit	412,700		32,500-	887,600	541,100		346,600-	939,900
Profit Margin		17.08%	1.48%-	32.85%		22.53%	14.61%-	36.15%
Fulltime Employment	47		39-	51	45		38-	49
Parttime Employment	6		3-	10	6		3-	10

Table 30
Revenue and Expense Yardsticks
Revenue Size $1 Million - $2 Million

Revenue & Expense Items	All Stations (45) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (25) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	1,521,700	100.0	1,316,200-	1,828,200	1,526,800	100.0	1,352,800-	1,732,800
Network Compensation	145,700	9.6	75,300-	237,900	188,100	12.3	123,400-	271,200
National & Regional Advertisers	709,000	46.6	481,000-	750,000	730,000	47.8	551,700-	781,700
Local Advertisers	666,900	43.8	525,400-	1,045,600	608,800	39.9	504,300-	751,600
Total Net Revenues	1,358,900		1,184,900-	1,672,300	1,358,900		1,183,500-	1,636,300
Political Advertising Revenue	35,600		19,200-	73,200	39,300		24,700-	81,800
Revenues Other Than Time Sales	40,200		22,000-	70,600	25,500		15,200-	55,300
Trade-Outs & Barter	42,700		13,800-	96,400	25,300		6,900-	59,500
Expenses:								
Engineering	201,800	15.7	144,800-	252,100	189,400	17.7	140,800-	202,500
Program & Production	270,900	21.0	197,600-	387,400	220,800	20.6	170,200-	290,400
News	121,400	9.4	83,200-	151,500	107,500	10.0	71,600-	129,500
Sales	182,500	14.2	108,200-	257,000	147,300	13.8	101,100-	197,900
Advertising & Promotion	44,300	3.4	26,200-	80,600	30,100	2.8	17,500-	56,300
General & Administrative	466,400	36.2	355,600-	609,700	376,200	35.1	282,000-	431,600
Total Expenses	1,287,400	100.0	993,200-	1,765,400	1,071,300	100.0	889,700-	1,185,400
Salaries:								
Engineering	100,900	18.8	59,300-	139,500	100,300	20.5	59,100-	120,600
Program & Production	115,000	21.5	90,300-	144,100	120,900	21.0	85,400-	137,100
News	84,800	15.8	68,500-	132,600	81,300	16.6	64,600-	117,900
Sales	126,900	23.7	84,300-	174,100	96,900	19.8	70,800-	153,100
Advertising & Promotion	19,200	3.6	15,600-	30,000	16,800	3.4	15,400-	37,600
General & Administrative	89,100	16.6	81,500-	120,000	92,100	18.8	74,500-	105,300
Total Salaries	535,800	100.0	441,400-	662,900	508,400	100.0	379,000-	612,000
Total Cost of Broadcast Rights	82,400		22,200-	144,400	48,300		7,000-	91,900
Music License Fees	20,400		15,800-	25,200	19,800		17,400-	24,700
Rating Services	18,000		12,900-	29,900	16,500		12,700-	26,100
Travel & Enfertainment	23,700		12,100-	35,300	19,300		7,500-	27,600
Depreciation & Amortization	181,900		96,900-	284,300	143,100		92,100-	245,000
Interest	11,300		0-	139,700	4,500		0-	71,200
Utility Costs	56,300		36,600-	86,300	45,600		31,100-	67,200
Bad Debt Expense	10,900		6,500-	18,900	11,000		7,100-	14,700
Legal & Auditing Fees	8,600		4,700-	13,500	8,600		4,800-	12,800
Corporate Allocation Charges	0		0-	48,500	0		0-	41,900
Employee Fringe Benefit Costs	58,100		21,200-	78,300	39,900		17,900-	83,500
Station Insurance Costs	16,300		13,000-	21,400	16,300		12,300-	20,900
Pre-Tax Profit	71,500		(117,500)-	376,000	287,600		158,100-	472,900
Profit Margin		5.26%	(10.02%)-	25.02%		21.16%	13.02%-	34.13%
Fulltime Employment	33		29-	38	31		28-	37
Parttime Employment	5		2-	8	5		2-	8

Table 31
Revenue and Expense Yardsticks
Revenue Size Under $1 Million

Revenue & Expense Items	All Stations (15) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (4) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	919,600	100.0	699,500-	1,019,000			
Network Compensation	59,800	6.5	0-	100,800			
National & Regional Advertisers	423,300	46.0	225,000-	417,800			
Local Advertisers	436,400	47.5	296,000-	543,800			
Total Net Revenues	886,700		630,200-	947,400			
Political Advertising Revenue	13,200		0-	32,800			
Revenues Other Than Time Sales	28,800		0-	40,200			
Trade-Outs & Barter	35,400		0-	75,700			
Expenses:							
Engineering	181,500	16.6	95,300-	180,800			
Program & Production	192,900	17.6	69,900-	314,500			
News	78,700	7.2	19,400-	117,700			
Sales	148,600	13.6	71,500-	183,500			
Advertising & Promotion	21,100	1.9	4,200-	41,800			
General & Administrative	473,500	43.2	211,700-	482,900			
Total Expenses	1,096,300	100.0	667,000-	1,097,000			
Salaries:							
Engineering	80,400	19.8	45,400-	97,400			
Program & Production	73,200	18.0	52,000-	155,500			
News	90,800	22.3	22,400-	94,800			
Sales	81,900	20.1	62,900-	125,100			
Advertising & Promotion	11,800	2.9	9,600-	109,700			
General & Administrative	68,800	16.9	47,000-	95,900			
Total Salaries	406,800	100.0	262,100-	467,400			
Total Cost of Broadcast Rights	30,100		10,200-	109,300			
Music License Fees	11,300		6,200-	13,200			
Rating Services	15,800		0-	20,200			
Travel & Entertainment	16,100		6,200-	26,200			
Depreciation & Amortization	145,800		55,900-	189,800			
Interest	31,500		100-	186,300			
Utility Costs	48,300		27,800-	69,700			
Bad Debt Expense	5,600		3,700-	10,800			
Legal & Auditing Fees	8,900		2,200-	22,400			
Corporate Allocation Charges	0		0-	76,800			
Employee Fringe Benefit Costs	16,600		6,900-	29,400			
Station Insurance Costs	12,900		9,400-	22,900			
Pre-Tax Profit	(209,600)		(266,400)-	91,800			
Profit Margin		(23.64%)	(46.46%)-	9.90%			
Fulltime Employment	25		18-	31			
Parttime Employment	4		3-	6			

Sample Insufficient To Be Meaningful

Table 32
Affiliate Stations, Nationwide

Revenue & Expense Items	All Stations (353) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (308) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	6,360,000	100.0	3,523,900-	12,573,900	6,877,800	100.0	4,110,300-	13,751,500
Network Compensation	588,900	9.3	340,900-	1,036,000	626,200	9.1	384,300-	1,074,300
National & Regional Advertisers	2,916,400	45.9	1,426,600-	6,495,300	3,089,800	44.9	1,655,500-	7,194,300
Local Advertisers	2,854,700	44.9	1,384,000-	5,422,700	3,161,800	46.0	1,615,800-	5,882,400
Total Net Revenues	5,456,200		3,016,200-	10,938,800	6,091,900		3,571,800-	12,104,000
Political Advertising Revenue	191,600		92,800-	362,600	200,600		100,300-	384,400
Revenues Other Than Time Sales	107,100		47,600-	222,000	116,700		48,400-	229,000
Trade-Outs & Barter	110,100		59,200-	231,900	113,500		60,200-	239,300
Expenses:								
Engineering	458,300	11.2	275,000-	812,400	489,200	11.2	305,100-	857,300
Program & Production	974,100	23.7	548,800-	2,045,000	1,082,100	24.7	616,800-	2,210,300
News	642,300	15.6	295,000-	1,263,000	675,200	15.4	349,900-	1,443,700
Sales	507,800	12.4	298,600-	842,600	556,400	12.7	319,200-	906,400
Advertising & Promotion	166,700	4.1	83,000-	392,500	185,100	4.2	92,900-	429,700
General & Administrative	1,361,000	33.1	818,300-	2,343,300	1,388,100	31.7	839,500-	2,305,000
Total Expenses	4,110,300	100.0	2,471,300-	7,287,200	4,376,000	100.0	2,583,300-	8,101,700
Salaries:								
Engineering	276,000	17.1	158,100-	516,100	298,600	17.5	174,200-	550,300
Program & Production	314,100	19.4	195,700-	502,000	339,900	19.9	219,100-	541,500
News	449,400	27.8	217,800-	881,000	469,100	27.5	246,200-	956,200
Sales	326,000	20.2	201,600-	488,800	336,900	19.7	213,100-	519,700
Advertising & Promotion	45,600	2.8	22,200-	78,400	46,300	2.7	22,600-	84,600
General & Administrative	206,700	12.8	128,200-	361,400	217,500	12.7	141,000-	370,800
Total Salaries	1,617,700	100.0	963,200-	2,732,000	1,708,300	100.0	1,043,300-	2,861,300
Total Cost of Broadcast Rights	317,200		110,400-	881,000	344,500		112,100-	892,100
Music License Fees	87,600		47,500-	164,800	97,500		57,100-	187,200
Rating Services	69,100		41,500-	124,500	72,400		44,600-	131,000
Travel & Entertainment	66,000		34,700-	123,600	71,200		35,100-	140,700
Depreciation & Amortization	431,000		247,700-	739,300	435,800		255,200-	725,200
Interest	3,100		0-	118,200	1,100		0-	79,200
Utility Costs	91,500		61,700-	140,100	97,000		61,800-	144,200
Bad Debt Expense	32,400		15,500-	71,800	33,300		16,600-	73,400
Legal & Auditing Fees	22,700		9,800-	47,700	22,800		9,800-	47,900
Corporate Allocation Charges	80,500		0-	247,000	96,000		0-	269,500
Employee Fringe Benefit Costs	199,100		110,200-	409,000	215,200		120,400-	433,200
Station Insurance Costs	35,000		21,500-	52,700	35,700		22,600-	54,000
Pre-Tax Profit	1,345,800		408,700-	3,407,700	1,715,900		669,400-	3,811,900
Profit Margin		24.67%	12.55%-	37.66%		28.17%	17.60%-	39.48%
Fulltime Employment	81		53-	116	87		58-	124
Parttime Employment	8		5-	12	8		5-	12

Table 33
Affiliate Revenue and Expense Yardsticks
ADI Markets 1 - 10

	All Stations (19)				Profit Only Stations (18)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	42,788,100	10.0	33,649,500-	61,679,000	45,196,100	100.0	35,039,000-	62,214,900
Network Compensation	1,728,200	4.0	1,270,300-	2,199,400	1,774,200	3.9	1,372,300-	2,282,300
National & Regional Advertisers	22,166,400	51.8	18,346,400-	36,151,100	23,967,700	53.0	18,966,000-	36,954,800
Local Advertisers	18,893,500	44.2	12,552,700-	22,557,200	19,454,200	43.0	13,654,400-	22,624,400
Total Net Revenues	35,907,600		28,336,800-	51,369,000	37,750,500		29,008,600-	51,710,000
Political Advertising Revenue	1,368,400		921,800-	1,806,100	1,410,500		930,300-	1,878,400
Revenues Other Than Time Sales	145,800		82,600-	304,600	149,900		90,500-	331,500
Trade-Outs & Barter	784,200		419,800-	1,258,500	824,600		468,000-	1,277,600
Expenses:								
Engineering	2,175,200	9.1	1,206,100-	2,254,200	2,194,600	9.0	1,371,500-	2,282,800
Program & Production	6,016,400	25.2	4,481,700-	8,678,100	6,210,200	25.4	4,627,000-	8,752,800
News	5,568,700	23.3	4,395,300-	7,378,600	5,762,400	23.6	4,396,800-	7,765,600
Sales	1,655,500	6.9	1,278,300-	2,787,600	1,787,200	7.3	1,285,600-	2,805,600
Advertising & Promotion	2,138,900	9.0	1,226,700-	3,233,100	2,153,500	8.8	1,261,800-	3,302,100
General & Administrative	6,316,600	26.5	4,376,800-	7,266,500	6,340,500	25.9	4,689,700-	7,288,500
Total Expenses	23,871,400	100.0	17,439,800-	29,692,300	24,448,300	100.0	18,182,400-	30,287,700
Salaries:								
Engineering	1,825,200	20.2	1,231,600-	1,824,200	1,893,500	20.3	1,357,600-	1,848,300
Program & Production	1,687,700	18.7	1,026,600-	1,779,200	1,743,600	18.7	1,124,100-	1,890,300
News	3,671,300	40.6	2,766,600-	4,139,900	3,775,200	40.4	3,078,200-	4,144,700
Sales	847,300	9.4	703,000-	922,400	887,700	9.5	725,400-	956,900
Advertising & Promotion	241,200	2.7	164,100-	413,500	245,400	2.6	164,100-	413,500
General & Administrative	764,700	8.5	580,100-	1,273,000	801,300	8.6	636,400-	1,278,100
Total Salaries	9,037,300	100.0	7,044,700-	10,123,700	9,346,800	100.0	7,524,000-	10,349,600
Total Cost of Broadcast Rights	2,499,500		1,397,900-	3,784,700	2,513,200		1,681,900-	3,972,600
Music License Fees	543,300		425,700-	710,000	544,600		440,800-	713,400
Rating Services	344,200		315,000-	561,600	352,500		328,700-	577,900
Travel & Entertainment	357,100		238,800-	535,500	391,100		258,400-	551,900
Depreciation & Amortization	1,044,100		841,400-	1,472,200	1,068,700		899,700-	1,488,400
Interest	1,000		0-	306,000	0		0-	411,000
Utility Costs	254,600		158,500-	372,400	267,300		179,800-	391,100
Bad Debt Expense	144,900		38,100-	163,000	147,800		56,700-	166,000
Legal & Auditing Fees	92,500		59,400-	169,900	104,700		69,200-	173,600
Corporate Allocation Charges	758,700		18,000-	1,254,600	818,400		31,700-	1,375,000
Employee Fringe Benefit Costs	883,200		552,500-	1,313,900	922,500		603,300-	1,320,600
Station Insurance Costs	132,400		67,800-	175,500	137,500		76,500-	176,000
Pre-Tax Profit	12,036,200		6,970,600-	26,014,500	13,302,200		7,004,300-	27,491,300
Profit Margin		33.52%	19.54%-	43.69%		35.24%	21.87%-	46.04%
Fulltime Employment	262		193-	323	263		207-	326
Parttime Employment	13		8-	23	13		9-	24

Table 34
Affiliate Revenue and Expense Yardsticks
ADI Markets 11 - 20

Revenue & Expense Items	All Stations (22)				Profit Only Stations (20)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	29,936,800	100.0	26,386,200-	39,276,100	31,129,900	100.0	26,664,100-	39,284,100
Network Compensation	1,423,000	4.8	1,124,700-	1,759,900	1,410,900	4.5	1,122,400-	1,760,800
National & Regional Advertisers	15,783,500	52.7	14,135,900-	21,706,600	17,096,400	54.9	14,416,600-	22,929,000
Local Advertisers	12,730,400	42.5	10,593,100-	15,662,900	12,622,500	40.5	10,995,600-	16,702,500
Total Net Revenues	25,094,900		22,139,100-	32,486,300	26,354,700		22,539,100-	32,615,400
Political Advertising Revenue	488,800		165,600-	624,800	488,800		137,700-	657,400
Revenues Other Than Time Sales	229,000		127,100-	492,600	240,700		99,700-	517,500
Trade-Outs & Barter	314,500		117,700-	773,300	314,500		129,000-	746,400
Expenses:								
Engineering	1,550,100	9.5	1,186,400-	1,873,700	1,599,000	9.7	1,248,100-	1,916,200
Program & Production	4,916,700	30.0	3,460,400-	4,911,200	4,984,400	30.3	3,587,500-	4,916,800
News	3,593,700	21.9	2,594,800-	3,794,000	3,601,400	21.9	2,629,600-	3,805,300
Sales	1,496,400	9.1	1,114,500-	2,035,700	1,465,200	8.9	1,110,800-	1,994,300
Advertising & Promotion	841,200	5.1	521,700-	1,164,300	845,500	5.1	507,200-	1,186,600
General & Administrative	3,995,700	24.4	2,757,800-	5,310,400	3,962,900	24.1	2,756,400-	5,107,100
Total Expenses	16,393,800	100.0	14,142,400-	17,514,200	16,458,400	100.0	13,704,500-	17,379,100
Salaries:								
Engineering	1,140,700	19.2	649,400-	1,373,500	1,174,400	19.3	698,400-	1,391,500
Program & Production	1,078,500	18.1	733,300-	1,609,100	1,104,600	18.2	694,100-	1,688,800
News	2,316,600	38.9	1,932,300-	2,411,900	2,370,200	39.0	1,946,200-	2,413,300
Sales	804,300	13.5	652,000-	974,200	825,300	13.6	662,200-	1,012,800
Advertising & Promotion	113,100	1.9	69,100-	149,400	111,700	1.8	66,900-	150,200
General & Administrative	498,500	8.4	362,800-	631,500	492,200	8.1	362,000-	619,100
Total Salaries	5,951,600	100.0	5,462,600-	6,889,500	6,078,400	100.0	5,474,400-	6,964,300
Total Cost of Broadcast Rights	1,794,500		1,137,600-	2,888,200	1,858,600		1,154,800-	2,959,900
Music License Fees	407,700		304,900-	529,500	438,200		311,700-	538,500
Rating Services	247,300		216,700-	288,500	247,300		222,500-	289,300
Travel & Entertainment	212,600		185,300-	288,700	228,600		186,700-	295,300
Depreciation & Amortization	975,300		813,800-	1,111,600	978,400		819,200-	1,144,100
Interest	0		0-	40,400	0		0-	22,900
Utility Costs	156,000		93,800-	196,800	151,400		73,200-	205,400
Bad Debt Expense	118,300		57,600-	181,900	106,100		52,400-	181,200
Legal & Auditing Fees	83,500		52,300-	138,400	83,400		50,100-	141,800
Corporate Allocation Charges	482,900		333,100-	1,051,500	482,900		337,200-	1,090,500
Employee Fringe Benefit Costs	838,100		620,700-	1,058,400	872,400		608,100-	1,065,300
Station Insurance Costs	67,600		44,900-	103,500	64,200		44,700-	106,800
Pre-Tax Profit	8,701,100		6,411,600-	17,351,100	9,896,300		6,514,700-	17,488,300
Profit Margin		34.67%	26.12%-	51.15%		37.55%	27.36%-	51.70%
Fulltime Employment	182		165-	208	181		162-	207
Parttime Employment	14		9-	28	14		8-	27

Table 35
Affiliate Revenue and Expense Yardsticks
ADI Markets 21 - 30

Revenue & Expense Items	All Stations (24) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (21) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	19,703,100	100.0	15,124,600-	21,204,200	20,340,600	100.0	15,559,500-	22,763,100
Network Compensation	985,300	5.0	772,100-	1,277,200	1,027,600	5.1	778,100-	1,263,400
National & Regional Advertisers	10,889,700	55.3	7,931,500-	11,939,900	11,277,500	55.4	8,619,700-	12,254,800
Local Advertisers	7,828,100	39.7	6,068,400-	8,706,400	8,035,500	39.5	6,278,900-	8,972,000
Total Net Revenues	16,730,000		12,838,400-	17,810,300	16,992,600		13,608,700-	18,989,500
Political Advertising Revenue	481,700		284,800-	712,700	473,400		290,500-	711,500
Revenues Other Than Time Sales	250,500		159,200-	542,300	258,100		161,400-	580,100
Trade-Outs & Barter	241,100		81,500-	364,100	218,100		90,400-	358,100
Expenses:								
Engineering	1,175,400	10.9	847,600-	1,374,400	1,115,200	10.8	925,700-	1,396,800
Program & Production	3,176,800	29.4	2,397,500-	3,570,900	3,040,700	29.5	2,416,600-	3,595,300
News	1,949,600	18.1	1,258,900-	2,448,400	1,846,800	17.9	1,276,800-	2,484,400
Sales	1,001,100	9.3	692,200-	1,176,700	1,011,200	9.8	850,700-	1,265,200
Advertising & Promotion	524,100	4.9	420,100-	568,700	509,600	4.9	422,300-	581,400
General & Administrative	2,965,900	27.5	2,070,900-	3,824,500	2,774,800	26.9	2,081,300-	3,639,700
Total Expenses	10,793,000	100.0	9,424,100-	12,416,400	10,298,200	100.0	9,459,500-	11,675,000
Salaries:								
Engineering	890,900	21.7	562,100-	986,700	880,800	22.4	587,600-	1,000,000
Program & Production	616,800	15.0	468,900-	904,300	539,000	13.7	478,100-	899,500
News	1,488,200	36.3	1,012,900-	1,608,800	1,417,500	36.1	1,025,500-	1,690,800
Sales	640,200	15.6	493,100-	671,000	631,800	16.1	510,700-	696,100
Advertising & Promotion	78,100	1.9	67,000-	103,700	73,800	1.9	65,400-	103,900
General & Administrative	389,700	9.5	318,000-	467,400	382,200	9.7	318,900-	459,600
Total Salaries	4,103,900	100.0	3,350,300-	4,410,300	3,925,100	100.0	3,384,700-	4,689,500
Total Cost of Broadcast Rights	1,503,000		1,048,300-	1,945,700	1,527,500		1,063,000-	2,022,400
Music License Fees	270,100		209,800-	299,500	271,100		228,800-	299,800
Rating Services	175,800		153,800-	215,600	181,700		160,900-	216,400
Travel & Entertainment	168,100		119,100-	214,300	174,000		125,600-	219,400
Depreciation & Amortization	789,100		669,800-	995,200	767,600		676,000-	953,200
Interest	0		0-	1,500	0		0-	300
Utility Costs	149,500		88,100-	210,300	154,400		89,000-	226,000
Bad Debt Expense	75,500		52,800-	110,600	76,000		55,300-	113,900
Legal & Auditing Fees	52,000		27,500-	71,600	53,000		28,900-	93,000
Corporate Allocation Charges	249,900		119,300-	591,700	288,000		148,100-	626,800
Employee Fringe Benefit Costs	574,600		457,700-	757,100	631,500		466,300-	779,100
Station Insurance Costs	55,700		42,000-	80,200	56,200		43,300-	82,500
Pre-Tax Profit	5,937,100		2,439,200-	8,027,800	6,694,400		2,833,600-	8,147,000
Profit Margin		35.49%	17.62%-	46.05%		39.40%	22.92%-	47.32%
Fulltime Employment	141		115-	161	142		118-	166
Parttime Employment	11		7-	19	10		6-	17

Table 36
Affiliate Revenue and Expense Yardsticks
ADI Markets 31 - 40

Revenue & Expense Items	All Stations (23) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (21) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	13,837,800	100.0	10,848,300-	16,814,000	14,433,800	100.0	11,073,000-	17,213,500
Network Compensation	986,100	7.1	744,800-	1,207,600	1,014,500	7.0	751,100-	1,208,100
National & Regional Advertisers	7,288,200	52.7	5,165,700-	10,259,000	7,566,200	52.4	5,751,800-	10,279,500
Local Advertisers	5,563,500	40.2	4,696,900-	7,167,300	5,853,100	40.6	4,701,100-	7,184,100
Total Net Revenues	12,784,800		9,288,200-	14,888,600	12,868,200		10,419,100-	15,196,300
Political Advertising Revenue	291,000		195,000-	454,400	291,000		196,600-	460,200
Revenues Other Than Time Sales	217,300		151,900-	258,100	213,300		125,500-	252,400
Trade-Outs & Barter	246,000		185,900-	495,500	222,500		174,600-	467,800
Expenses:								
Engineering	686,700	8.2	516,800-	890,400	688,500	8.1	530,200-	901,700
Program & Production	2,381,100	28.3	2,045,000-	2,710,700	2,396,400	28.3	2,052,700-	2,755,900
News	1,550,400	18.4	843,000-	2,061,100	1,569,400	18.5	1,028,000-	2,089,600
Sales	738,000	8.8	614,100-	990,400	744,900	8.8	614,500-	1,031,900
Advertising & Promotion	401,100	4.8	204,500-	488,400	398,700	4.7	189,100-	472,800
General & Administrative	2,660,300	31.6	1,688,300-	2,934,400	2,667,400	31.5	1,734,600-	3,096,700
Total Expenses	8,417,500	100.0	6,645,700-	10,257,300	8,465,200	100.0	6,720,000-	10,267,100
Salaries:								
Engineering	487,200	15.6	323,600-	634,100	461,500	15.0	343,800-	646,000
Program & Production	599,400	19.2	457,700-	716,100	569,900	18.5	469,200-	743,200
News	1,012,600	32.4	655,300-	1,360,400	1,058,700	34.4	754,700-	1,370,200
Sales	543,800	17.4	409,300-	609,000	529,800	17.2	406,000-	610,900
Advertising & Promotion	73,300	2.3	50,400-	116,700	67,300	2.2	50,300-	143,000
General & Administrative	408,200	13.1	253,400-	504,600	392,700	12.8	269,400-	566,100
Total Salaries	3,124,500	100.0	2,522,500-	3,574,600	3,079,900	100.0	2,555,700-	3,635,700
Total Cost of Broadcast Rights	1,161,300		71,200-	1,414,900	957,600		69,400-	1,419,200
Music License Fees	185,600		143,100-	246,000	193,300		151,600-	263,500
Rating Services	143,700		118,400-	188,400	143,700		117,300-	190,100
Travel & Entertainment	143,000		81,400-	197,900	145,000		87,900-	199,000
Depreciation & Amortization	660,300		357,800-	1,095,700	705,100		535,700-	1,119,900
Interest	0		0-	2,500	0		0-	11,200
Utility Costs	116,200		90,900-	156,900	116,200		96,300-	153,300
Bad Debt Expense	87,000		40,500-	97,500	87,000		41,000-	96,800
Legal & Auditing Fees	34,000		14,600-	67,500	34,000		16,600-	68,700
Corporate Allocation Charges	255,000		0-	467,100	255,000		0-	487,500
Employee Fringe Benefit Costs	324,700		160,600-	537,700	369,400		187,000-	566,700
Station Insurance Costs	41,900		33,600-	65,100	41,900		33,600-	74,700
Pre-Tax Profit	4,367,300		2,689,500-	6,222,500	4,403,000		3,215,000-	6,501,800
Profit Margin		34.16%	20.74%-	39.75%		34.22%	26.43%-	39.92%
Fulltime Employment	116		106-	145	116		106-	147
Parttime Employment	9		3-	13	9		4-	13

Table 37
Affiliate Revenue and Expense Yardsticks
ADI Markets 41 - 50

Revenue & Expense Items	All Stations (27) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (25) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	11,950,100	100.0	7,941,900-	14,388,700	12,024,900	100.0	8,142,900-	14,787,500
Network Compensation	731,700	6.1	545,600-	1,456,700	721,900	6.0	557,100-	1,460,500
National & Regional Advertisers	5,694,600	47.7	2,978,700-	7,630,400	5,787,600	48.1	3,132,700-	7,656,200
Local Advertisers	5,523,800	46.2	3,363,500-	6,589,900	5,515,400	45.9	3,498,400-	6,813,900
Total Net Revenues	10,291,900		6,938,700-	12,591,200	10,300,000		7,053,100-	12,999,700
Political Advertising Revenue	251,100		149,300-	421,200	251,100		153,800-	419,700
Revenues Other Than Time Sales	108,300		41,700-	275,100	158,300		42,000-	283,700
Trade-Outs & Barter	139,200		91,500-	343,600	139,200		82,400-	321,900
Expenses:								
Engineering	735,200	10.4	470,500-	960,000	691,100	10.3	481,000-	944,200
Program & Production	1,750,600	24.8	1,150,200-	2,264,900	1,707,300	25.4	1,151,700-	2,297,800
News	1,177,400	16.7	658,100-	1,430,800	1,106,900	16.4	743,200-	1,456,500
Sales	873,700	12.4	430,200-	1,013,900	852,000	12.7	438,700-	1,028,000
Advertising & Promotion	362,300	5.1	198,900-	479,900	340,600	5.1	195,800-	485,800
General & Administrative	2,160,600	30.6	1,480,900-	2,795,200	2,031,200	30.2	1,530,900-	2,704,100
Total Expenses	7,059,700	100.0	4,992,500-	8,923,500	6,729,000	100.0	5,045,800-	9,059,500
Salaries:								
Engineering	433,500	16.9	274,800-	663,100	407,800	16.6	297,300-	652,900
Program & Production	469,000	18.2	303,500-	672,500	452,200	18.4	310,300-	679,900
News	843,200	32.8	506,400-	980,000	793,100	32.3	561,400-	1,001,300
Sales	446,600	17.4	292,900-	574,300	439,400	17.9	319,300-	580,400
Advertising & Promotion	52,700	2.0	31,900-	99,200	51,600	2.1	33,800-	101,100
General & Administrative	327,700	12.7	175,900-	417,700	308,200	12.6	179,300-	421,900
Total Salaries	2,572,800	100.0	1,780,300-	3,296,000	2,452,200	100.0	1,803,900-	3,298,700
Total Cost of Broadcast Rights	744,800		230,500-	894,400	754,300		263,800-	956,900
Music License Fees	160,300		128,300-	197,000	165,200		129,200-	202,700
Rating Services	121,500		94,600-	133,300	121,500		99,300-	132,000
Travel & Entertainment	95,200		53,400-	156,800	95,200		51,200-	162,200
Depreciation & Amortization	588,900		363,400-	890,700	588,900		372,700-	830,500
Interest	4,300		0-	111,700	3,400		0-	91,500
Utility Costs	128,300		104,900-	171,000	128,300		104,100-	172,000
Bad Debt Expense	48,400		15,400-	75,800	48,400		18,900-	76,800
Legal & Auditing Fees	27,100		16,300-	63,000	27,100		17,100-	60,600
Corporate Allocation Charges	109,400		0-	247,000	195,000		0-	258,300
Employee Fringe Benefit Costs	373,400		183,500-	525,700	413,100		219,200-	530,300
Station Insurance Costs	35,300		21,100-	48,500	35,300		21,800-	51,600
Pre-Tax Profit	3,232,200		1,096,700-	4,180,200	3,571,000		1,214,800-	4,195,500
Profit Margin		31.40%	11.41%-	40.62%		34.67%	16.07%-	41.21%
Fulltime Employment	106		87-	134	107		87-	135
Parttime Employment	7		5-	10	7		4-	11

Table 38
Affiliate Revenue and Expense Yardsticks
ADI Markets 51 - 60

Revenue & Expense Items	All Stations (26) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (26) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	8,994,700	100.0	7,298,800-	10,155,700			
Network Compensation	696,800	7.7	480,500-	1,036,000			
National & Regional Advertisers	3,938,700	43.8	2,839,700-	4,817,900			
Local Advertisers	4,359,200	48.5	2,993,800-	4,870,300			
Total Net Revenues	7,794,200		6,201,800-	8,828,200			
Political Advertising Revenue	220,600		109,600-	364,200			
Revenues Other Than Time Sales	168,900		112,300-	260,000			
Trade-Outs & Barter	119,000		71,000-	338,900			
Expenses:							
Engineering	513,700	9.7	367,500-	691,400			
Program & Production	1,513,800	28.5	1,089,500-	1,542,600			
News	845,300	15.9	570,200-	1,063,900			
Sales	686,200	12.9	483,700-	791,100			
Advertising & Promotion	210,900	4.0	168,500-	302,500			
General & Administrative	1,547,200	29.1	944,700-	1,829,000			
Total Expenses	5,317,100	100.0	3,858,500-	6,145,700	**Same As All Stations**		
Salaries:							
Engineering	386,800	18.3	239,400-	432,000			
Program & Production	376,800	17.8	201,700-	466,800			
News	617,000	29.2	403,500-	744,600			
Sales	443,200	21.0	308,200-	493,000			
Advertising & Promotion	43,800	2.1	28,800-	56,600			
General & Administrative	243,900	11.6	174,000-	285,500			
Total Salaries	2,111,500	100.0	1,688,000-	2,493,000			
Total Cost of Broadcast Rights	527,000		68,800-	730,300			
Music License Fees	109,500		98,300-	137,700			
Rating Services	105,400		86,900-	117,500			
Travel & Entertainment	77,100		43,100-	115,300			
Depreciation & Amortization	458,900		318,500-	559,500			
Interest	0		0-	36,200			
Utility Costs	103,700		70,700-	121,000			
Bad Debt Expense	34,700		14,300-	79,300			
Legal & Auditing Fees	12,800		7,700-	22,800			
Corporate Allocation Charges	71,700		0-	289,600			
Employee Fringe Benefit Costs	273,100		155,800-	371,800			
Station Insurance Costs	37,700		19,800-	55,800			
Pre-Tax Profit	2,477,100		1,088,200-	3,320,900			
Profit Margin		31.78%	23.20%-	41.22%			
Fulltime Employment	97		84-	105			
Parttime Employment	7		4-	10			

Table 39
Affiliate Revenue and Expense Yardsticks
ADI Markets 61 - 75

Revenue & Expense Items	All Stations (33) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (29) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	7,618,000	100.0	6,033,900-	9,076,200	7,726,400	100.0	6,033,900-	9,330,400
Network Compensation	587,400	7.7	443,600-	842,800	626,100	8.1	443,600-	918,500
National & Regional Advertiser	3,726,400	48.9	2,606,200-	4,127,100	3,768,400	48.8	2,606,200-	4,165,900
Local Advertisers	3,304,200	43.4	2,620,000-	4,154,800	3,331,900	43.1	2,718,200-	4,384,400
Total Net Revenues	6,541,800		5,133,600-	7,729,900	6,644,100		5,113,600-	7,880,900
Political Advertising Revenue	246,100		113,000-	349,400	240,400		113,000-	333,500
Revenues Other Than Time Sales	126,600		53,800-	176,400	126,600		51,200-	173,100
Trade-Outs & Barter	107,400		79,100-	180,800	104,500		79,100-	150,900
Expenses:								
Engineering	625,300	12.4	402,600-	682,800	616,600	12.3	402,600-	682,800
Program & Production	1,311,000	25.9	965,800-	1,542,000	1,292,800	25.8	1,020,500-	1,512,500
News	925,100	18.3	682,600-	1,130,500	912,200	18.2	682,600-	1,153,100
Sales	561,500	11.1	463,000-	658,500	575,200	11.5	473,300-	690,800
Advertising & Promotion	180,200	3.6	126,200-	241,900	197,200	3.9	121,500-	252,000
General & Administrative	1,455,300	28.8	965,200-	1,956,000	1,424,500	28.4	965,200-	1,771,300
Total Expenses	5,058,400	100.0	4,098,600-	6,003,000	5,018,400	100.0	4,098,600-	5,777,700
Salaries:								
Engineering	400,100	19.3	246,000-	509,500	395,500	19.3	246,000-	509,500
Program & Production	418,600	20.2	231,400-	448,500	417,700	20.4	231,400-	498,000
News	630,200	30.4	478,700-	774,800	590,500	28.8	478,700-	828,600
Sales	351,100	17.0	290,700-	420,500	382,300	18.6	299,100-	427,100
Advertising & Promotion	30,700	1.5	22,800-	49,900	31,000	1.5	22,800-	49,900
General & Administrative	239,400	11.6	166,400-	327,100	234,600	11.4	166,400-	309,200
Total Salaries	2,070,100	100.0	1,693,000-	2,470,200	2,051,500	100.0	1,693,000-	2,470,200
Total Cost of Broadcast Rights	512,900		245,400-	850,200	512,900		225,200-	801,300
Music License Fees	100,200		72,500-	132,900	105,100		79,200-	137,700
Rating Services	82,100		56,500-	100,700	83,700		61,900-	100,700
Travel & Entertainment	71,200		40,100-	107,300	71,200		44,000-	112,800
Depreciation & Amortization	432,200		329,400-	657,700	406,900		329,400-	636,900
Interest	0		0-	349,300	0		0-	102,100
Utility Costs	104,800		77,500-	131,200	104,800		76,400-	137,000
Bad Debt Expense	41,100		25,700-	64,000	38,500		25,000-	62,000
Legal & Auditing Fees	20,900		10,300-	54,600	20,900		9,000-	43,300
Corporate Allocation Charges	66,300		0-	194,800	83,000		0-	216,600
Employee Fringe Benefit Costs	267,900		171,800-	354,000	254,200		171,800-	360,500
Station Insurance Costs	36,900		26,300-	50,200	36,900		26,300-	46,700
Pre-Tax Profit	1,483,400		754,200-	2,254,600	1,624,600		865,600-	2,297,400
Profit Margin		22.68%	11.42%-	31.83%		24.46%	18.02%-	31.91%
Fulltime Employment	94		83-	111	94		85-	111
Parttime Employment	8		5-	15	8		5-	15

Table 40
Affiliate Revenue and Expense Yardsticks
ADI Markets 76 - 100

Revenue & Expense Items	All Stations (50)				Profit Only Stations (44)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,503,300	100.0	4,458,000-	6,837,200	5,557,500	100.0	4,750,500-	6,878,900
Network Compensation	431,200	7.8	340,000-	706,500	423,800	7.6	347,300-	731,000
National & Regional Advertisers	2,735,100	49.7	2,084,300-	3,306,400	2,798,600	50.4	2,134,400-	3,426,000
Local Advertisers	2,337,100	42.5	1,443,900-	3,159,500	2,335,100	42.0	1,650,400-	3,209,300
Total Net Revenues	4,735,000		3,967,900-	5,768,600	4,974,500		4,095,100-	6,011,700
Political Advertising Revenue	151,600		90,700-	249,200	168,900		100,500-	258,100
Revenues Other Than Time Sales	93,500		53,400-	201,500	90,400		51,000-	210,200
Trade-Outs & Barter	90,400		43,500-	175,700	103,000		41,700-	175,700
Expenses:								
Engineering	489,800	12.9	313,100-	632,900	516,700	13.2	329,400-	636,800
Program & Production	871,100	23.0	638,400-	99,300	889,600	22.7	665,600-	1,021,700
News	525,900	13.9	351,400-	688,400	553,400	14.1	362,100-	698,200
Sales	440,300	11.6	290,200-	648,300	468,900	12.0	288,400-	656,700
Advertising & Promotion	146,800	3.9	93,800-	191,100	151,700	3.9	93,800-	205,100
General & Administrative	1,320,900	34.8	938,000-	1,788,300	1,337,800	34.1	955,100-	1,661,700
Total Expenses	3,794,800	100.0	2,668,800-	4,624,400	3,918,100	100.0	2,719,700-	4,554,200
Salaries:								
Engineering	263,000	18.7	174,700-	379,700	285,900	18.8	185,900-	383,900
Program & Production	312,600	22.3	233,400-	383,900	340,500	22.4	246,100-	390,500
News	358,400	25.5	238,400-	481,400	386,600	25.5	269,100-	491,000
Sales	255,200	18.2	185,600-	338,800	272,300	17.9	191,500-	350,200
Advertising & Promotion	24,100	1.7	15,100-	43,700	26,800	1.8	15,200-	43,700
General & Administrative	189,900	13.5	130,400-	272,700	205,100	13.5	135,300-	308,900
Total Salaries	1,403,100	100.0	1,054,000-	1,885,800	1,517,200	100.0	1,182,600-	1,972,200
Total Cost of Broadcast Rights	295,200		166,200-	393,400	295,500		183,400-	393,500
Music License Fees	70,400		58,500-	92,400	71,300		60,700-	93,000
Rating Services	69,000		60,100-	72,700	69,000		61,500-	73,100
Travel & Entertainment	55,800		35,400-	99,600	55,800		35,700-	100,500
Depreciation & Amortization	316,800		240,700-	485,100	316,800		245,700-	469,100
Interest	30,700		0-	148,700	25,200		0-	116,200
Utility Costs	95,900		65,600-	145,100	99,200		65,500-	154,200
Bad Debt Expense	24,100		16,500-	39,100	24,100		16,600-	36,500
Legal & Auditing Fees	20,700		9,400-	45,600	20,700		9,000-	45,900
Corporate Allocation Charges	76,000		0-	204,700	80,300		1,000-	207,200
Employee Fringe Benefit Costs	179,800		111,100-	246,000	181,500		115,500-	250,200
Station Insurance Costs	35,900		22,900-	42,400	35,900		22,700-	42,400
Pre-Tax Profit	940,200		403,300-	1,464,000	1,056,400		661,900-	1,770,600
Profit Margin		19.86%	10.90%-	25.90%		21.24%	13.69%-	32.30%
Fulltime Employment	72		62-	87	73		63-	89
Parttime Employment	8		5-	11	9		5-	11

Table 41
Affiliate Revenue and Expense Yardsticks
ADI Markets 101 - 125

	All Stations (51)				Profit Only Stations (42)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	4,217,300	100.0	3,036,300-	5,201,700	4,347,300	100.0	3,615,200-	5,421,200
Network Compensation	387,900	9.2	235,600-	604,000	396,700	9.1	255,100-	662,900
National & Regional Advertisers	1,634,200	38.7	1,291,500-	2,078,200	1,718,300	39.5	1,355,100-	2,124,900
Local Advertisers	2,195,200	52.1	1,425,800-	2,813,900	2,232,400	51.4	1,451,500-	2,827,400
Total Net Revenues	3,615,500		2,761,500-	4,581,500	3,911,800		3,045,600-	4,891,400
Political Advertising Revenue	155,600		114,100-	232,500	161,300		112,400-	246,400
Revenues Other Than Time Sales	79,400		47,700-	172,100	78,900		48,200-	173,000
Trade-Outs & Barter	83,100		36,900-	128,600	82,900		43,100-	119,400
Expenses:								
Engineering	320,100	10.5	231,800-	387,300	333,400	11.3	229,900-	397,800
Program & Production	701,800	23.0	506,000-	925,800	740,000	25.0	503,400-	940,700
News	424,000	13.9	299,400-	539,900	434,500	14.7	297,200-	540,600
Sales	427,400	14.0	297,600-	526,600	429,300	14.5	292,400-	529,400
Advertising & Promotion	92,600	3.0	57,800-	129,500	92,400	3.1	60,800-	130,000
General & Administrative	1,081,200	35.5	560,800-	1,420,800	929,400	31.4	522,500-	1,299,900
Total Expenses	3,047,000	100.0	2,326,300-	3,934,200	2,958,900	100.0	2,137,700-	3,806,200
Salaries:								
Engineering	172,400	15.6	137,800-	230,500	177,300	15.6	137,300-	239,800
Program & Production	229,900	20.8	173,600-	304,700	240,700	21.2	172,900-	315,900
News	277,600	25.1	220,200-	378,500	281,100	24.8	218,300-	381,500
Sales	252,800	22.9	192,900-	330,300	261,600	23.1	192,400-	332,400
Advertising & Promotion	22,200	2.0	16,600-	35,700	20,700	1.8	16,000-	29,100
General & Administrative	150,300	13.6	112,600-	204,200	152,300	13.4	111,500-	204,700
Total Salaries	1,105,100	100.0	933,600-	1,404,200	1,133,700	100.0	914,900-	1,550,300
Total Cost of Broadcast Rights	243,600		138,500-	387,500	248,500		143,000-	400,700
Music License Fees	59,800		42,300-	79,100	60,400		45,200-	84,200
Rating Services	48,000		36,600-	53,700	47,500		38,100-	53,500
Travel & Entertainment	41,400		30,300-	65,000	42,300		30,900-	65,600
Depreciation & Amortization	367,800		235,700-	586,600	348,800		209,200-	626,200
Interest	19,000		0-	269,100	4,800		0-	139,500
Utility Costs	70,300		56,000-	102,700	69,900		52,200-	108,000
Bad Debt Expense	24,000		15,800-	45,900	24,600		16,300-	44,000
Legal & Auditing Fees	20,400		12,300-	33,700	19,300		11,300-	31,400
Corporate Allocation Charges	24,000		0-	146,100	44,100		0-	146,100
Employee Fringe Benefit Costs	141,600		106,500-	194,200	137,400		98,100-	195,600
Station Insurance Costs	27,900		21,500-	39,700	27,300		21,200-	38,100
Pre-Tax Profit	568,400		150,600-	1,299,300	952,900		346,600-	1,404,200
Profit Margin		15.72%	6.56%-	31.31%		24.36%	12.06%-	33.22%
Fulltime Employment	61		50-	76	62		50-	77
Parttime Employment	6		4-	10	6		4-	10

Table 42
Affiliate Revenue and Expense Yardsticks
ADI Markets 126 - 150

Revenue & Expense Items	All Stations (34) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (29) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	3,036,200	100.0	2,324,500-	4,278,900	3,336,300	100.0	2,430,900-	4,552,000
Network Compensation	420,200	13.8	261,800-	634,800	455,500	13.7	271,200-	657,700
National & Regional Advertisers	1,257,800	41.4	873,100-	1,744,700	1,393,700	41.8	925,700-	1,901,100
Local Advertisers	1,358,200	44.7	974,000-	1,876,600	1,487,100	44.6	1,111,900-	2,038,500
Total Net Revenues	2,705,200		2,090,400-	3,864,200	2,927,700		2,179,700-	3,943,800
Political Advertising Revenue	91,200		61,200-	208,500	91,200		61,700-	228,500
Revenues Other Than Time Sales	68,000		31,800-	113,100	59,400		31,600-	114,600
Trade-Outs & Barter	74,700		40,800-	114,800	78,700		46,400-	114,800
Expenses:								
Engineering	257,100	12.4	219,200-	369,400	265,500	12.2	200,700-	373,100
Program & Production	456,500	21.9	298,500-	607,100	478,600	22.1	283,100-	656,000
News	221,300	10.6	176,100-	404,700	231,300	10.7	171,500-	418,500
Sales	281,700	13.5	177,400-	386,800	304,900	14.1	185,600-	389,900
Advertising & Promotion	61,500	3.0	45,300-	115,600	69,900	3.2	46,400-	125,300
General & Administrative	803,600	38.6	432,900-	1,217,800	819,100	37.8	404,800-	1,124,000
Total Expenses	2,081,800	100.0	1,642,800-	2,899,800	2,169,300	100.0	1,624,600-	2,751,700
Salaries:								
Engineering	191,100	21.5	122,800-	230,100	192,000	21.4	120,600-	243,800
Program & Production	185,800	20.9	134,600-	257,500	184,300	20.5	128,400-	258,300
News	169,100	19.0	122,700-	287,000	170,000	18.9	120,200-	287,000
Sales	186,500	20.9	144,200	234,600	187,500	20.9	149,100-	234,600
Advertising & Promotion	19,200	2.2	15,300-	31,000	21,300	2.4	16,300-	32,100
General & Administrative	138,800	15.6	101,900-	162,500	142,200	15.8	101,900-	175,200
Total Salaries	890,500	100.0	730,900-	1,191,500	897,200	100.0	730,900-	1,200,500
Total Cost of Broadcast Rights	143,000		99,100-	231,000	127,600		63,600-	243,200
Music License Fees	38,900		28,200-	65,500	39,100		29,400-	65,500
Rating Services	38,000		22,600-	48,900	36,700		22,600-	48,600
Travel & Entertainment	34,700		26,700-	52,700	34,600		25,800-	61,900
Depreciation & Amortization	249,300		179,200-	339,200	253,200		192,600-	339,200
Interest	73,800		0-	226,500	54,600		0-	187,000
Utility Costs	67,400		50,900-	84,200	66,600		50,300-	81,800
Bad Debt Expense	19,300		12,000-	24,400	19,200		12,000-	23,800
Legal & Auditing Fees	8,800		4,800-	16,400	8,900		5,500-	16,400
Corporate Allocation Charges	48,000		0-	148,800	48,000		0-	133,800
Employee Fringe Benefit Costs	123,800		64,300-	205,200	123,800		52,400-	205,200
Station Insurance Costs	23,400		16,900-	29,400	23,200		16,900-	27,600
Pre-Tax Profit	623,400		260,000-	1,203,000	758,400		475,100-	1,305,800
Profit Margin		23.04%	12.65%-	38.39%		25.90%	16.72%-	40.78%
Fulltime Employment	48		39-	65	48		39-	67
Parttime Employment	7		3-	10	7		3-	11

Table 43
Affiliate Revenue and Expense Yardsticks
ADI Markets 151 - 175

	All Stations (19)				Profit Only Stations (15)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	2,420,900	100.0	1,667,000-	2,977,100	2,420,900	100.0	1,764,400-	3,177,000
Network Compensation	393,100	16.2	166,900-	569,100	419,800	17.3	244,500-	600,100
National & Regional Advertisers	947,400	39.1	706,000-	1,354,000	1,005,900	41.6	706,600-	1,376,600
Local Advertisers	1,080,500	44.6	764,400-	1,294,200	995,200	41.1	621,100-	1,329,900
Total Net Revenues	2,300,600		1,548,800-	2,742,200	2,369,600		1,604,000-	2,824,000
Political Advertising Revenue	78,800		30,400-	125,300	84,100		30,400-	141,600
Revenues Other Than Time Sales	42,600		23,900-	66,100	41,300		23,900-	66,100
Trade-Outs & Barter	51,100		21,400-	91,100	47,000		14,900-	66,100
Expenses:								
Engineering	221,300	12.5	175,600-	259,800	249,200	14.4	190,200-	275,000
Program & Production	368,600	20.8	243,200-	513,300	387,200	22.4	230,100-	518,000
News	153,800	8.7	122,600-	243,300	167,800	9.7	122,600-	213,100
Sales	236,800	13.3	151,400-	295,500	279,100	16.2	171,800-	295,500
Advertising & Promotion	38,600	2.2	31,600-	54,100	56,400	3.3	31,600-	54,100
General & Administrative	756,500	42.6	420,000-	857,200	587,800	34.0	418,000-	751,500
Total Expenses	1,775,600	100.0	1,318,400-	2,028,900	1,727,500	100.0	1,318,400-	1,980,200
Salaries:								
Engineering	135,700	16.5	76,100-	137,700	132,800	16.3	87,100-	155,000
Program & Production	174,700	21.2	95,600-	211,700	164,700	20.2	95,600-	251,700
News	151,700	18.4	81,500-	192,100	143,000	17.5	81,500-	184,700
Sales	191,000	23.2	77,700-	212,100	180,100	22.1	77,700-	212,100
Advertising & Promotion	42,100	5.1	15,200-	56,400	61,400	7.5	15,900-	57,100
General & Administrative	127,500	15.5	83,700-	185,000	133,200	16.3	81,500-	205,300
Total Salaries	822,700	100.0	418,600-	846,500	815,300	100.0	418,600-	763,600
Total Cost of Broadcast Rights	72,000		36,800-	112,600	52,400		13,700-	97,900
Music License Fees	25,800		18,400-	35,900	25,800		22,000-	35,900
Rating Services	23,200		11,900-	28,100	23,300		11,900-	28,100
Travel & Entertainment	26,100		6,700-	41,700	20,000		6,300-	41,800
Depreciation & Amortization	207,600		143,600-	310,000	191,900		143,600-	279,400
Interest	9,800		0-	55,600	6,200		0-	21,800
Utility Costs	52,000		28,300-	73,400	46,200		27,600-	73,400
Bad Debt Expense	11,300		7,900-	20,800	11,600		7,900-	20,800
Legal & Auditing Fees	13,200		6,200-	27,000	13,200		6,200-	27,300
Corporate Allocation Charges	15,900		0-	86,300	31,800		0-	86,300
Employee Fringe Benefit Costs	56,700		22,600-	105,600	89,000		31,500-	126,600
Station Insurance Costs	17,700		12,700-	26,300	17,800		11,800-	32,100
Pre-Tax Profit	525,000		2,100-	969,500	642,000		389,300-	970,500
Profit Margin		22.82%	0.13%-	34.33%		27.10%	20.28%-	36.12%
Fulltime Employment	38		32-	47	38		32-	46
Parttime Employment	5		3-	7	5		3-	7

Table 44
Affiliate Revenue and Expense Yardsticks
ADI Markets 176 & Over

Revenue & Expense Items	All Stations (24) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (17) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	1,702,700	100.0	1,380,800-	2,443,700	1,925,500	100.0	1,492,900-	2,778,200
Network Compensation	219,400	12.9	138,100-	348,300	255,400	13.3	190,900-	381,300
National & Regional Advertisers	712,700	41.9	619,200-	1,203,500	834,000	43.3	667,500-	1,366,300
Local Advertisers	770,700	45.3	520,900-	989,400	836,100	43.4	566,900-	1,020,900
Total Net Revenues	1,585,800		1,225,300-	2,189,100	1,781,100		1,310,500-	2,412,200
Political Advertising Revenue	49,900		35,500-	99,100	86,600		39,300-	102,100
Revenues Other Than Time Sales	36,900		21,800-	65,800	40,100		16,600-	73,500
Trade-Outs & Barter	44,300		19,400-	68,700	43,300		17,500-	64,500
Expenses:								
Engineering	214,900	16.0	162,700-	270,400	216,500	16.0	169,900-	266,300
Program & Production	280,700	20.8	200,500-	395,900	285,500	21.1	206,400-	377,100
News	145,000	10.8	104,000-	189,100	163,500	12.1	105,800-	211,000
Sales	205,200	15.2	156,000-	268,000	198,200	14.7	107,200-	266,900
Advertising & Promotion	45,700	3.4	25,300-	72,100	46,200	3.4	25,700-	94,300
General & Administrative	456,000	33.8	339,300-	612,100	441,500	32.7	342,000-	776,000
Total Expenses	1,347,400	100.0	1,022,700-	1,750,800	1,351,400	100.0	1,007,400-	1,813,100
Salaries:								
Engineering	118,900	18.6	83,700-	156,000	131,200	18.3	90,700-	166,900
Program & Production	141,200	22.1	99,800-	185,000	151,000	21.0	125,000-	199,500
News	116,200	18.2	86,300-	156,700	156,200	21.8	95,300-	168,600
Sales	148,000	23.2	92,500-	180,500	162,100	22.6	84,400-	199,600
Advertising & Promotion	20,000	3.1	15,000-	30,600	18,200	2.5	14,200-	22,300
General & Administrative	93,700	14.7	76,300-	124,200	99,200	13.8	74,500-	143,400
Total Salaries	638,000	100.0	483,500-	735,000	717,900	100.0	469,700-	802,600
Total Cost of Broadcast Rights	50,800		11,300-	94,600	44,500		8,700-	80,700
Music License Fees	25,100		17,400-	31,800	27,100		20,600-	32,300
Rating Services	20,800		9,300-	28,100	19,200		8,900-	27,400
Travel & Entertainment	26,000		18,200-	35,600	27,400		17,000-	37,600
Depreciation & Amortization	181,900		104,800-	248,300	191,300		106,700-	275,800
Interest	25,400		0-	190,800	1,100		0-	132,900
Utility Costs	47,700		32,600-	60,800	44,000		36,300-	58,400
Bad Debt Expense	10,400		5,300-	14,500	10,100		3,600-	16,300
Legal & Auditing Fees	12,000		5,700-	21,000	11,600		4,500-	24,200
Corporate Allocation Charges	4,500		0-	55,600	0		0-	49,400
Employee Fringe Benefit Costs	69,900		27,600-	100,600	74,200		40,200-	124,200
Station Insurance Costs	15,800		11,900-	21,600	16,300		12,500-	22,600
Pre-Tax Profit	238,300		(43,600)-	504,100	429,700		220,600-	660,900
Profit Margin		15.03%	(2.62%)-	28.05%		24.13%	13.79%-	35.68%
Fulltime Employment	35		30-	48	36		31-	51
Parttime Employment	7		4-	9	7		5-	10

Table 45
Affiliate Revenue and Expense Yardsticks
Revenue Size $40 Million & Over

Revenue & Expense Items	All Stations (10) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (10) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	62,750,800	100.0	57,923,300-	75,943,100			
Network Compensation	1,855,700	3.0	1,360,000-	2,958,300			
National & Regional Advertisers	38,036,500	60.6	32,382,300-	48,056,000			
Local Advertisers	22,858,600	36.4	20,253,000-	30,240,400			
Total Net Revenues	52,051,000		48,038,000-	62,862,700			
Political Advertising Revenue	1,974,100		1,678,800-	2,805,500			
Revenues Other Than Time Sales	187,800		43,100-	447,700			
Trade-Outs & Barter	1,035,200		343,500-	1,390,200			
Expenses:							
Engineering	2,236,000	8.3	941,100-	2,612,000			
Program & Production	8,697,600	32.4	4,783,900-	9,435,800			
News	5,219,600	19.4	3,817,300-	14,669,000			
Sales	1,969,600	7.3	1,101,200-	3,070,200			
Advertising & Promotion	2,395,200	8.9	882,500-	3,526,500			
General & Administrative	6,348,400	23.6	4,942,500-	7,025,500			
Total Expenses	26,866,400	100.0	17,379,100-	38,424,200			
Salaries:							
Engineering	1,885,700	21.1	741,300-	2,265,400			
Program & Production	1,739,200	19.4	1,180,800-	2,239,500			
News	3,479,400	38.9	2,288,400-	3,590,200			
Sales	823,400	9.2	714,800-	1,026,000			
Advertising & Promotion	228,500	2.6	134,800-	413,100			
General & Administrative	790,300	8.8	629,900-	1,167,700			
Total Salaries	8,946,500	100.0	7,039,000-	10,801,500			
Total Cost of Broadcast Rights	2,327,400		1,388,900-	4,348,400			
Music License Fees	720,300		669,400-	862,200			
Rating Services	464,200		253,600-	610,500			
Travel & Entertainment	425,100		234,000-	608,000			
Depreciation & Amortization	1,436,900		1,083,900-	2,001,500			
Interest	9,400		0-	195,800			
Utility Costs	317,300		201,400-	445,300			
Bad Debt Expense	147,800		41,800-	172,100			
Legal & Auditing Fees	80,400		36,000-	147,000			
Corporate Allocation Charges	1,078,500		95,200-	2,113,400			
Employee Fringe Benefit Costs	1,007,300		509,400-	1,429,300			
Station Insurance Costs	164,900		70,000-	177,000			
Pre-Tax Profit	25,184,500		22,004,700-	35,724,700			
Profit Margin		48.38%	41.37%-	62.17%			
Fulltime Employment	271		187-	321			
Parttime Employment	14		4-	25			

Same As All Stations

Table 46
Affiliate Revenue and Expense Yardsticks
Revenue Size $25 Million - $40 Million

Revenue & Expense Items	All Stations (19) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (19) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	35,816,100	100.0	32,265,100-	39,734,200			
Network Compensation	1,515,300	4.2	1,270,300-	1,860,100			
National & Regional Advertisers	20,184,300	56.4	18,346,400-	22,890,700			
Local Advertisers	14,116,500	39.4	12,542,100-	17,424,200			
Total Net Revenues	30,914,800		27,285,400-	32,959,200			
Political Advertising Revenue	598,300		485,400-	1,020,200			
Revenues Other Than Time Sales	186,800		106,900-	412,000			
Trade-Outs & Barter	484,000		257,400-	784,200			
Expenses:							
Engineering	1,729,400	8.9	1,268,800-	2,005,300			
Program & Production	5,605,700	28.8	3,809,900-	5,836,700			
News	4,294,800	22.0	2,921,100-	5,035,600			
Sales	1,665,800	8.5	1,239,400-	1,874,100			
Advertising & Promotion	1,210,700	6.2	576,800-	1,440,300			
General & Administrative	4,984,200	25.6	3,310,400-	5,960,900			
Total Expenses	19,490,500	100.0	16,022,500-	20,552,200	**Same As All Stations**		
Salaries:							
Engineering	1,380,200	19.8	891,200-	1,588,700			
Program & Production	1,203,900	17.3	638,700-	1,569,900			
News	2,689,000	38.6	1,995,800-	3,504,900			
Sales	927,100	13.3	719,000-	1,059,400			
Advertising & Promotion	169,000	2.4	79,900-	224,800			
General & Administrative	603,300	8.7	371,800-	847,300			
Total Salaries	6,972,400	100.0	5,489,400-	8,646,900			
Total Cost of Broadcast Rights	2,501,000		1,822,400-	3,200,600			
Music License Fees	494,200		425,700-	550,300			
Rating Services	283,100		241,000-	335,300			
Travel & Entertainment	275,300		211,200-	400,500			
Depreciation & Amortization	965,800		813,800-	1,111,600			
Interest	0		0-	500			
Utility Costs	191,000		151,800-	257,600			
Bad Debt Expense	145,200		71,900-	185,300			
Legal & Auditing Fees	88,800		56,000-	160,800			
Corporate Allocation Charges	732,600		333,100-	1,016,400			
Employee Fringe Benefit Costs	883,200		627,900-	1,154,500			
Station Insurance Costs	83,000		52,400-	132,200			
Pre-Tax Profit	11,424,300		7,129,200-	17,076,500			
Profit Margin		36.95%	26.01%-	50.29%			
Fulltime Employment	188		175-	239			
Parttime Employment	12		8-	19			

Table 47
Affiliate Revenue and Expense Yardsticks
Revenue Size $15 Million - $25 Million

Revenue & Expense Items	All Stations (35) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (32) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	20,885,100	100.0	19,376,400-	24,672,400	20,849,600	100.0	19,320,100-	24,569,400
Network Compensation	1,102,600	5.3	777,000-	1,425,400	1,101,000	5.3	777,500-	1,421,400
National & Regional Advertisers	11,080,600	53.1	10,259,000-	14,715,400	10,913,300	52.3	10,168,400-	14,434,800
Local Advertisers	8,701,800	41.7	7,705,300-	10,911,000	8,835,200	42.4	7,617,700-	10,864,700
Total Net Revenues	17,661,600		16,916,200-	21,059,900	17,657,900		16,924,800-	21,010,200
Political Advertising Revenue	560,900		322,500-	852,500	528,100		302,000-	812,200
Revenues Other Than Time Sales	243,400		152,200-	468,700	245,100		141,500-	491,600
Trade-Outs & Barter	322,000		108,800-	566,200	270,000		111,100-	547,200
Expenses:								
Engineering	1,171,500	10.3	907,300-	1,530,400	1,129,800	10.1	916,800-	1,587,700
Program & Production	3,269,800	28.7	2,566,600-	3,912,700	3,206,000	28.8	2,638,400-	3,913,600
News	2,268,100	19.9	1,819,900-	2,663,100	2,342,800	21.0	1,863,800-	2,713,900
Sales	1,117,100	9.8	915,400-	1,522,400	1,077,300	9.7	925,100-	1,480,300
Advertising & Promotion	550,100	4.8	430,000-	811,800	522,800	4.7	427,700-	855,100
General & Administrative	3,017,200	26.5	2,169,000-	3,807,900	2,853,200	25.6	2,124,400-	3,522,700
Total Expenses	11,394,000	100.0	10,030,000-	15,113,200	11,131,900	100.0	9,697,400-	14,245,800
Salaries:								
Engineering	848,500	20.3	649,200-	1,068,900	836,600	20.2	634,100-	1,140,700
Program & Production	806,800	19.3	483,000-	1,032,400	803,800	19.4	469,500-	1,033,200
News	1,418,600	34.0	1,269,300-	1,932,300	1,404,300	33.9	1,270,100-	1,933,000
Sales	609,500	14.6	595,200-	756,900	621,900	15.0	604,200-	769,200
Advertising & Promotion	80,400	1.9	67,700-	141,900	79,200	1.9	67,000-	143,000
General & Administrative	408,500	9.8	336,200-	603,600	398,600	9.6	329,900-	588,200
Total Salaries	4,172,300	100.0	3,604,000-	5,571,400	4,144,400	100.0	3,574,600-	5,713,600
Total Cost of Broadcast Rights	1,529,200		1,041,800-	1,877,300	1,527,500		1,033,600-	1,899,700
Music License Fees	298,700		267,500-	322,600	298,800		266,600-	331,200
Rating Services	198,800		151,300-	233,700	201,200		143,700-	232,700
Travel & Entertainment	184,600		151,700-	254,200	185,600		156,600-	255,200
Depreciation & Amortization	767,600		655,600-	1,058,700	746,100		656,800-	1,051,500
Interest	0		0-	3,100	0		0-	2,500
Utility Costs	134,300		90,200-	164,100	132,200		88,100-	164,900
Bad Debt Expense	82,800		56,200-	114,500	79,900		55,200-	112,700
Legal & Auditing Fees	60,300		25,700-	113,100	59,500		25,600-	112,100
Corporate Allocation Charges	309,300		148,100-	714,100	315,100		149,500-	706,600
Employee Fringe Benefit Costs	628,200		501,600-	850,100	627,000		457,700-	851,800
Station Insurance Costs	56,200		40,600-	81,800	50,500		38,800-	80,200
Pre-Tax Profit	6,267,700		5,251,800-	8,068,500	6,526,000		6,067,800-	8,071,800
Profit Margin		35.49%	27.06%-	46.79%		36.96%	30.88%-	46.85%
Fulltime Employment	161		136-	198	160		130-	191
Parttime Employment	14		8-	21	13		8-	19

Table 48
Affiliate Revenue and Expense Yardsticks
Revenue Size $10 Million - $15 Million

Revenue & Expense Items	All Stations (32) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (31) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	14,223,900	100.0	12,558,100-	15,299,300	14,059,000	100.0	12,542,300-	15,306,000
Network Compensation	1,216,700	8.6	861,300-	1,458,400	1,212,600	8.6	844,400-	1,456,700
National & Regional Advertisers	7,331,200	51.5	6,349,100-	7,914,200	7,238,000	51.5	6,337,800-	7,946,600
Local Advertisers	5,675,900	39.9	4,958,200-	6,584,600	5,608,400	39.9	4,939,900-	6,589,900
Total Net Revenues	12,345,300		10,914,300-	13,163,900	12,169,500		10,889,800-	13,228,900
Political Advertising Revenue	323,900		220,000-	460,200	323,700		218,800-	451,500
Revenues Other Than Time Sales	236,500		159,700-	350,700	234,700		158,300-	352,400
Trade-Outs & Barter	249,300		135,700-	397,900	246,000		135,000-	398,600
Expenses:								
Engineering	867,300	10.2	588,700-	1,050,500	846,800	10.1	587,400-	1,063,100
Program & Production	2,313,900	27.2	1,768,600-	2,488,800	2,280,200	27.3	1,728,200-	2,454,900
News	1,445,300	17.0	1,114,600-	1,836,600	1,389,700	16.6	1,109,000-	1,805,700
Sales	843,800	9.9	620,300-	1,069,000	837,900	10.0	614,800-	1,069,800
Advertising & Promotion	421,400	5.0	303,200-	514,400	415,300	5.0	289,700-	516,400
General & Administrative	2,603,400	30.6	1,911,500-	3,325,500	2,577,800	30.9	1,903,400-	3,217,300
Total Expenses	8,495,200	100.0	6,812,100-	10,247,700	8,347,700	100.0	6,794,200-	10,160,100
Salaries:								
Engineering	535,000	18.3	403,100-	735,700	526,400	18.2	402,600-	738,700
Program & Production	590,200	20.2	451,900-	715,600	572,400	19.8	445,000-	714,100
News	891,700	30.5	782,800-	1,142,400	879,900	30.5	781,000-	1,099,000
Sales	478,500	16.3	422,400-	569,300	475,300	16.5	420,500-	574,300
Advertising & Promotion	71,800	2.5	47,600-	102,300	67,500	2.3	47,500-	101,100
General & Administrative	361,000	12.3	288,100-	434,900	365,100	12.6	282,800-	435,900
Total Salaries	2,928,300	100.0	2,564,600-	3,709,500	2,886,600	100.0	2,561,300-	3,696,800
Total Cost of Broadcast Rights	885,600		298,300-	1,295,000	871,800		254,500-	1,326,600
Music License Fees	190,400		163,900-	222,400	193,300		165,200-	223,100
Rating Services	135,000		118,700-	165,800	133,300		118,300-	166,900
Travel & Entertainment	122,700		93,700-	168,100	122,400		93,300-	167,700
Depreciation & Amortization	850,500		571,900-	1,095,700	810,400		568,100-	1,039,400
Interest	0		0-	59,400	0		0-	23,700
Utility Costs	128,300		100,900-	176,400	128,300		99,900-	178,600
Bad Debt Expense	77,500		35,100-	107,700	77,700		42,300-	107,800
Legal & Auditing Fees	30,400		14,600-	63,000	30,000		13,700-	62,600
Corporate Allocation Charges	218,400		0-	454,100	219,600		0-	459,800
Employee Fringe Benefit Costs	492,300		356,700-	604,400	478,800		356,000-	614,000
Station Insurance Costs	48,100		27,900-	84,200	50,000		27,300-	84,200
Pre-Tax Profit	3,850,100		2,048,900-	4,613,800	3,821,800		2,481,700-	4,642,900
Profit Margin		31.19%	17.21%-	40.20%		31.40%	18.56%-	40.62%
Fulltime Employment	126		104-	142	125		103-	142
Parttime Employment	10		5-	15	10		5-	14

Table 49
Affiliate Revenue and Expense Yardsticks
Revenue Size $7 Million - $10 Million

Revenue & Expense Items	All Stations (44) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (43) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	9,446,000	100.0	8,809,000-	10,602,200	9,454,000	100.0	8,818,700-	10,603,300
Network Compensation	660,700	7.0	543,500-	922,500	658,900	7.0	540,600-	923,100
National & Regional Advertisers	4,199,100	44.5	3,684,600-	5,065,200	4,208,800	44.5	3,679,200-	5,074,300
Local Advertisers	4,586,200	48.6	3,722,000-	5,113,900	4,586,300	48.5	3,728,400-	5,127,500
Total Net Revenues	8,360,200		7,665,300-	9,149,400	8,470,000		7,689,100-	9,193,100
Political Advertising Revenue	260,500		129,900-	401,100	260,100		122,900-	382,800
Revenues Other Than Time Sales	165,200		98,100-	269,500	170,700		99,200-	274,100
Trade-Outs & Barter	110,800		71,800-	213,300	104,500		71,600-	201,500
Expenses:								
Engineering	599,400	10.6	433,700-	749,700	598,600	10.5	428,000-	720,800
Program & Production	1,400,000	24.7	1,175,200-	1,654,700	1,460,300	25.5	1,174,900-	1,657,200
News	929,900	16.4	770,700-	1,207,100	916,900	16.0	767,800-	1,168,700
Sales	696,000	12.3	546,600-	791,200	707,700	12.4	545,000-	791,300
Advertising & Promotion	232,300	4.1	168,300-	303,600	226,900	4.0	165,300-	302,600
General & Administrative	1,802,100	31.8	1,423,400-	2,070,700	1,807,200	31.6	1,418,900-	2,067,200
Total Expenses	5,659,700	100.0	4,965,200-	6,322,800	5,717,600	100.0	4,954,600-	6,225,600
Salaries:								
Engineering	435,200	18.7	273,400-	515,700	434,200	18.6	273,000-	511,900
Program & Production	458,300	19.7	331,500-	541,800	464,300	19.9	337,000-	542,000
News	664,500	28.5	534,400-	855,500	667,300	28.6	534,100-	857,400
Sales	441,700	19.0	352,400-	512,200	446,900	19.1	352,200-	512,500
Advertising & Promotion	47,300	2.0	30,100-	58,700	48,800	2.1	30,100-	60,200
General & Administrative	283,800	12.2	213,500-	352,800	275,700	11.8	210,700-	347,000
Total Salaries	2,330,900	100.0	1,967,200-	2,597,800	2,337,200	100.0	1,961,800-	2,591,000
Total Cost of Broadcast Rights	566,900		322,800-	744,800	537,500		318,800-	744,800
Music License Fees	129,300		112,800-	143,800	128,100		112,800-	143,100
Rating Services	105,100		73,900-	119,400	104,800		72,000-	118,700
Travel & Entertainment	85,300		66,100-	119,000	86,500		66,000-	119,100
Depreciation & Amortization	499,100		365,700-	650,900	493,300		363,400-	642,100
Interest	0		0-	47,600	0		0-	19,000
Utility Costs	107,600		85,100-	139,200	107,600		84,000-	133,600
Bad Debt Expense	44,000		27,000-	76,100	42,500		26,000-	76,100
Legal & Auditing Fees	26,900		12,800-	50,400	25,900		12,800-	49,800
Corporate Allocation Charges	165,300		0-	322,700	167,500		0-	323,600
Employee Fringe Benefit Costs	319,800		213,400-	414,200	331,900		215,000-	417,300
Station Insurance Costs	36,300		31,900-	47,100	36,200		31,300-	47,500
Pre-Tax Profit	2,700,500		2,023,500-	3,499,000	2,752,400		2,205,500-	3,501,400
Profit Margin		32.30%	24.47%-	40.00%		32.50%	24.53%-	40.10%
Fulltime Employment	100		93-	112	100		93-	112
Parttime Employment	8		6-	13	8		6-	13

Table 50
Affiliate Revenue and Expense Yardsticks
Revenue Size $5 Million - $7 Million

Revenue & Expense Items	All Stations (50) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (49) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	6,687,400	100.0	6,186,500-	7,234,500	6,718,900	100.0	6,186,500-	7,234,500
Network Compensation	606,500	9.1	419,900-	833,700	606,800	9.0	417,300-	888,600
National & Regional Advertisers	2,916,600	43.6	2,596,400-	3,296,400	2,920,100	43.5	2,596,400-	3,290,200
Local Advertisers	3,164,200	47.3	2,640,300-	3,571,600	3,191,900	47.5	2,660,500-	3,628,900
Total Net Revenues	5,764,700		5,362,200-	6,243,100	5,774,800		5,362,200-	6,243,100
Political Advertising Revenue	238,500		132,500-	305,100	238,100		132,500-	290,400
Revenues Other Than Time Sales	127,600		61,000-	224,500	127,600		58,000-	216,800
Trade-Outs & Barter	129,000		70,900-	200,500	114,100		70,900-	195,400
Expenses:								
Engineering	536,800	11.7	355,300-	672,300	512,400	11.4	349,000-	666,300
Program & Production	1,140,700	24.9	815,600-	1,401,200	1,110,100	24.8	815,600-	1,250,900
News	745,100	16.2	532,500-	828,400	704,000	15.7	495,300-	806,000
Sales	575,000	12.5	434,000-	693,800	595,900	13.3	434,000-	702,600
Advertising & Promotion	168,200	3.7	94,700-	218,600	162,500	3.6	92,300-	218,600
General & Administrative	1,424,100	31.0	1,029,900-	1,744,200	1,395,100	31.1	1,007,200-	1,577,900
Total Expenses	4,589,900	100.0	3,823,300-	5,204,500	4,479,900	100.0	3,810,300-	5,064,600
Salaries:								
Engineering	307,700	17.2	216,000-	391,500	291,600	16.4	214,900-	382,600
Program & Production	356,900	19.9	276,500-	424,100	369,200	20.8	273,900-	425,400
News	514,500	28.7	357,400-	581,800	493,300	27.8	356,900-	578,100
Sales	344,700	19.3	287,400-	409,800	360,100	20.3	287,400-	409,800
Advertising & Promotion	31,600	1.8	21,300-	46,600	33,400	1.9	20,800-	46,500
General & Administrative	234,700	13.1	161,500-	331,100	229,500	12.9	158,800-	324,000
Total Salaries	1,790,100	100.0	1,478,700-	2,060,400	1,777,100	100.0	1,462,600-	1,983,600
Total Cost of Broadcast Rights	329,600		189,800-	650,900	321,000		177,400-	577,600
Music License Fees	87,900		74,200-	106,400	90,400		76,800-	106,700
Rating Services	71,000		51,900-	90,900	69,800		51,900-	90,600
Travel & Entertainment	62,500		43,700-	97,400	60,900		43,700-	99,700
Depreciation & Amortization	342,500		247,100-	486,900	333,800		247,100-	474,100
Interest	30,700		0-	213,500	25,900		0-	194,600
Utility Costs	90,000		63,200-	124,700	87,400		61,400-	119,400
Bad Debt Expense	31,800		22,100-	59,600	31,200		21,800-	58,400
Legal & Auditing Fees	26,000		13,100-	47,300	26,300		13,000-	45,800
Corporate Allocation Charges	39,000		0-	130,900	45,500		0-	130,900
Employee Fringe Benefit Costs	193,900		148,600-	282,600	193,200		148,600-	263,900
Station Insurance Costs	38,100		28,800-	55,500	36,900		28,800-	52,900
Pre-Tax Profit	1,174,800		749,700-	1,926,300	1,294,900		892,600-	2,039,900
Profit Margin		20.38%	12.19%-	33.24%		22.42%	15.58%-	34.88%
Fulltime Employment	86		76-	96	86		74-	96
Parttime Employment	8		4-	11	8		5-	11

Table 51
Affiliate Revenue and Expense Yardsticks
Revenue Size $4 Million - $5 Million

Revenue & Expense Items	All Stations (39) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (34) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,114,300	100.0	4,868,500-	5,402,100	5,108,800	100.0	4,848,500-	5,373,000
Network Compensation	466,700	9.1	365,400-	668,600	473,400	9.3	364,900-	630,800
National & Regional Advertisers	2,202,500	43.1	1,947,000-	3,036,600	2,258,400	44.2	1,949,200-	3,153,100
Local Advertiser	2,445,100	47.8	1,532,500-	2,776,700	2,377,100	46.5	1,501,600-	2,636,400
Total Net Revenues	4,455,700		4,314,000-	4,731,700	4,453,600		4,305,600-	4,708,700
Political Advertising Revenue	147,900		108,000-	202,500	149,700		87,900-	211,000
Revenues Other Than Time Sales	111,800		59,400-	195,200	102,300		52,000-	178,300
Trade-Outs & Barter	83,100		45,100-	147,900	83,300		44,000-	148,900
Expenses:								
Engineering	422,300	11.8	310,200-	513,500	423,300	12.1	309,900-	521,800
Program & Production	812,300	22.7	600,900-	972,000	821,600	23.5	625,400-	962,000
News	507,200	14.2	362,600-	645,100	498,800	14.3	364,600-	618,800
Sales	461,900	12.9	323,400-	594,600	465,300	13.3	319,900-	597,500
Advertising & Promotion	135,200	3.8	92,400-	166,900	130,400	3.7	88,500-	167,500
General & Administrative	1,241,700	34.7	907,200-	1,479,900	1,153,300	33.0	864,100-	1,391,400
Total Expenses	3,580,600	100.0	3,151,600-	4,051,700	3,492,700	100.0	3,065,900-	3,990,000
Salaries:								
Engineering	235,100	17.5	183,500-	309,300	240,400	17.8	182,400-	312,200
Program & Production	297,100	22.1	230,600-	366,800	303,300	22.4	251,500-	373,100
News	331,600	24.7	267,200-	458,700	328,600	24.3	274,900-	453,000
Sales	273,900	20.4	195,300-	331,600	271,700	20.1	174,600-	333,200
Advertising & Promotion	29,200	2.2	17,500-	46,900	25,700	1.9	17,500-	34,900
General & Administrative	176,300	13.1	133,900-	222,700	183,500	13.6	135,600-	223,300
Total Salaries	1,343,200	100.0	1,122,000-	1,640,600	1,353,300	100.0	1,175,900-	1,652,600
Total Cost of Broadcast Rights	276,800		154,100-	393,300	266,000		152,400-	392,300
Music License Fees	67,300		60,900-	82,700	68,800		60,800-	82,700
Rating Services	64,400		45,200-	70,700	63,700		46,600-	70,000
Travel & Entertainment	52,300		33,200-	79,500	55,900		34,800-	79,900
Depreciation & Amortization	343,500		260,100-	634,000	320,700		254,600-	484,000
Interest	52,400		0-	169,800	24,600		0-	125,300
Utility Costs	88,500		68,600-	119,500	86,200		65,700-	125,900
Bad Debt Expense	29,500		18,700-	47,600	27,900		16,500-	40,900
Legal & Auditing Fees	19,300		7,000-	35,900	18,200		6,600-	33,300
Corporate Allocation Charges	111,200		0-	204,700	141,600		2,200-	210,400
Employee Fringe Benefit Costs	188,700		131,200-	244,200	196,600		134,800-	244,200
Station Insurance Costs	26,400		16,900-	38,800	23,800		15,800-	37,200
Pre-Tax Profit	875,100		353,100-	1,299,300	960,900		645,700-	1,382,900
Profit Margin		19.64%	7.92%-	28.36%		21.58%	13.33%-	32.42%
Fulltime Employment	71		64-	79	71		63-	80
Parttime Employment	7		5-	12	7		5-	11

Table 52
Affiliate Revenue and Expense Yardsticks
Revenue Size $3 Million - $4 Million

Revenue & Expense Items	All Stations (35) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (33) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	3,936,300	100.0	3,635,200-	4,266,700	3,936,300	100.0	3,688,900-	4,251,600
Network Compensation	356,600	9.1	282,900-	525,800	356,600	9.1	285,400-	555,000
National & Regional Advertisers	1,756,200	44.6	1,416,400-	2,129,400	1,756,200	44.6	1,445,000-	2,132,200
Local Advertisers	1,823,500	46.3	1,431,600-	2,025,900	1,823,500	46.3	1,418,400-	1,994,700
Total Net Revenues	3,507,300		3,271,900-	3,691,800	3,507,300		3,275,000-	3,681,800
Political Advertising Revenue	140,100		102,500-	213,700	140,100		101,200-	218,700
Revenues Other Than Time Sales	54,500		35,900-	89,000	54,500		35,000-	88,400
Trade-Outs & Barter	92,500		49,200-	144,000	92,500		51,500-	140,200
Expenses:								
Engineering	357,400	12.9	229,100-	480,200	364,400	13.3	229,600-	483,600
Program & Production	651,300	23.6	538,700-	710,100	647,300	23.6	523,400-	723,600
News	381,900	13.8	300,800-	416,600	380,500	13.9	300,100-	417,500
Sales	368,800	13.4	285,700-	403,700	363,900	13.3	283,300-	390,000
Advertising & Promotion	105,600	3.8	74,500-	143,000	104,900	3.8	75,900-	150,100
General & Administrative	895,500	32.4	560,800-	1,034,300	882,200	32.2	546,100-	1,002,200
Total Expenses	2,760,500	100.0	2,442,000-	3,116,900	2,743,300	100.0	2,422,700-	3,046,500
Salaries:								
Engineering	204,800	18.3	139,800-	253,300	203,400	18.3	142,100-	260,100
Program & Production	231,000	20.6	161,600-	245,800	228,900	20.5	161,000-	240,800
News	272,600	24.3	216,500-	310,200	272,400	24.4	212,100-	311,700
Sales	228,000	20.3	191,200-	264,500	225,200	20.2	189,300-	256,200
Advertising & Promotion	20,900	1.9	12,400-	23,000	20,800	1.9	12,400-	23,000
General & Administrative	164,800	14.7	131,500-	191,500	163,600	14.7	128,800-	188,600
Total Salaries	1,122,100	100.0	963,600-	1,169,700	1,114,300	100.0	953,400-	1,175,500
Total Cost of Broadcast Rights	243,400		183,500-	365,800	243,400		194,600-	369,000
Music License Fees	52,900		46,600-	68,000	51,700		45,300-	67,400
Rating Services	51,500		38,000-	69,100	51,500		37,400-	70,800
Travel & Entertainment	33,200		22,600-	57,500	31,400		20,700-	53,400
Depreciation & Amortization	295,000		209,300-	435,700	289,900		209,200-	402,300
Interest	18,200		0-	118,300	18,200		0-	117,600
Utility Costs	84,300		55,200-	117,800	84,800		53,700-	117,900
Bad Debt Expense	24,000		18,400-	39,900	24,000		18,700-	40,700
Legal & Auditing Fees	17,000		8,800-	25,500	16,400		8,600-	25,200
Corporate Allocation Charges	51,900		0-	200,000	50,000		0-	188,000
Employee Fringe Benefit Costs	137,400		110,600-	193,700	137,400		105,100-	193,500
Station Insurance Costs	25,800		18,300-	43,400	25,800		18,100-	42,900
Pre-Tax Profit	746,800		358,000-	1,081,600	764,100		405,600-	1,102,900
Profit Margin		21.29%	11.41%-	32.63%		21.78%	11.66%-	32.63%
Fulltime Employment	59		52-	64	59		52-	64
Parttime Employment	6		5-	9	6		5-	9

Table 53
Affiliate Revenue and Expense Yardsticks
Revenue Size $2 Million - $3 Million

	All Stations (46)				Profit Only Stations (35)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	2,737,300	100.0	2,505,700-	3,016,400	2,667,700	100.0	2,461,500-	3,012,100
Network Compensation	373,700	13.7	244,200-	575,700	389,700	14.6	271,200-	600,100
National & Regional Advertisers	1,164,400	42.5	913,100-	1,390,200	1,137,400	42.6	907,800-	1,394,000
Local Advertisers	1,199,200	43.8	974,700-	1,356,900	1,140,600	42.8	942,200-	1,329,900
Total Net Revenues	2,427,400		2,226,700-	2,738,900	2,406,200		2,201,100-	2,735,600
Political Advertising Revenue	93,500		64,500-	147,300	92,800		64,500-	145,300
Revenues Other Than Time Sales	55,300		35,600-	102,600	43,000		34,600-	91,200
Trade-Outs & Barter	68,700		43,200-	102,800	61,600		37,000-	84,700
Expenses:								
Engineering	264,400	13.1	211,700-	333,000	258,800	13.8	211,500-	349,700
Program & Production	447,700	22.2	356,200-	566,600	434,000	23.2	322,900-	518,300
News	219,800	10.9	172,000-	295,700	196,500	10.5	157,300-	230,900
Sales	271,200	13.5	198,400-	366,000	244,200	13.0	189,900-	295,500
Advertising & Promotion	62,200	3.1	43,000-	103,100	59,200	3.2	42,000-	93,800
General & Administrative	747,600	37.1	490,700-	1,041,400	678,500	36.3	430,700-	857,200
Total Expenses	2,012,900	100.0	1,666,900-	2,453,100	1,871,300	100.0	1,624,100-	2,057,600
Salaries:								
Engineering	159,300	18.9	119,900-	188,600	149,800	19.4	116,900-	190,600
Program & Production	196,300	23.3	158,500-	253,100	174,100	22.6	144,700-	254,400
News	165,700	19.6	120,800-	224,900	149,300	19.3	112,400-	178,300
Sales	183,500	21.8	149,500-	210,100	168,200	21.8	143,900-	210,400
Advertising & Promotion	19,900	2.4	14,600-	35,700	16,800	2.2	12,600-	30,100
General & Administrative	118,800	14.1	92,300-	167,600	113,800	14.7	88,400-	168,500
Total Salaries	843,600	100.0	738,000-	966,900	772,100	100.0	721,100-	894,000
Total Cost of Broadcast Rights	10,100		37,000-	169,300	70,700		27,900-	153,100
Music License Fees	32,600		29,100-	39,200	32,300		28,200-	38,700
Rating Services	32,000		21,500-	47,700	29,000		19,300-	43,100
Travel & Entertainment	35,300		26,300-	45,400	32,000		20,800-	43,800
Depreciation & Amortization	231,700		177,300-	433,600	212,000		147,600-	404,000
Interest	15,600		0-	207,500	1,600		0-	102,700
Utility Costs	56,400		39,800-	70,000	51,900		37,400-	65,900
Bad Debt Expense	15,300		8,000-	23,300	14,800		7,300-	23,600
Legal & Auditing Fees	15,300		6,800-	28,100	13,800		6,500-	22,900
Corporate Allocation Charges	9,600		0-	81,300	9,500		0-	68,800
Employee Fringe Benefit Costs	107,600		48,700-	140,500	95,200		38,900-	130,000
Station Insurance Costs	24,400		16,600-	32,900	23,200		15,100-	27,900
Pre-Tax Profit	414,500		72,300-	814,200	535,000		340,800-	969,500
Profit Margin		17.08%	2.99%-	30.45%		22.23%	14.49%-	35.11%
Fulltime Employment	47		39-	51	45		38-	50
Parttime Employment	6		4-	10	6		3-	9

Table 54
Affiliate Revenue and Expense Yardsticks
Revenue Size Under $2 Million

	All Stations (42)				Profit Only Stations (22)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	1,511,500	100.0	1,316,200-	1,828,200	1,542,200	100.0	1,393,300-	1,786,700
Network Compensation	150,700	10.0	88,000-	237,900	200,900	13.0	119,700-	271,100
National & Regional Advertisers	723,600	47.9	424,500-	750,000	731,600	47.4	560,500-	770,400
Local Advertisers	637,200	42.2	525,400-	1,017,500	609,600	39.5	541,300-	747,900
Total Net Revenues	1,310,500		1,174,600-	1,665,900	1,368,400		1,207,000-	1,658,700
Political Advertising Revenue	39,300		25,600-	73,200	42,300		29,700-	89,300
Revenues Other Than Time Sales	35,800		23,800-	58,800	27,300		15,000-	53,100
Trade-Outs & Barter	47,000		17,400-	96,200	41,900		13,700-	65,000
Expenses:								
Engineering	199,600	16.0	140,800-	236,900	191,700	18.1	142,000-	211,500
Program & Production	268,000	21.5	185,800-	370,800	226,900	21.4	173,200-	293,700
News	120,900	9.7	86,500-	159,200	108,300	10.2	60,400-	130,700
Sales	184,000	14.8	103,600-	257,000	131,500	12.4	99,000-	206,900
Advertising & Promotion	37,100	3.0	19,800-	59,400	27,600	2.6	18,600-	65,400
General & Administrative	435,400	35.0	331,300-	567,500	372,400	35.2	272,600-	407,000
Total Expenses	1,245,100	100.0	985,300-	1,695,900	1,058,500	100.0	871,400-	1,262,800
Salaries:								
Engineering	97,800	17.5	59,800-	117,600	108,600	20.4	74,600-	119,000
Program & Production	123,800	22.2	90,300-	145,900	123,200	23.1	88,600-	139,500
News	97,600	17.5	71,300-	137,900	88,900	16.7	70,100-	142,600
Sales	125,400	22.5	77,000-	172,200	95,500	17.9	72,200-	157,300
Advertising & Promotion	20,300	3.6	15,200-	30,000	17,100	3.2	14,000-	27,800
General & Administrative	93,600	16.8	81,700-	111,000	99,400	18.7	79,700-	104,100
Total Salaries	558,500	100.0	458,000-	655,100	532,600	100.0	416,400-	641,100
Total Cost of Broadcast Rights	82,400		26,900-	139,200	54,700		12,500-	99,500
Music License Fees	21,300		16,400-	25,500	22,100		17,500-	25,300
Rating Services	20,300		15,100-	30,500	20,000		13,900-	26,500
Travel & Entertainment	23,200		9,700-	35,000	20,200		7,900-	29,900
Depreciation & Amortization	181,800		95,600-	250,300	165,600		89,400-	287,400
Interest	18,600		0-	150,200	6,300		0-	91,800
Utility Costs	58,200		37,900-	85,900	58,400		34,700-	81,700
Bad Debt Expense	10,800		7,100-	18,900	11,600		7,300-	16,100
Legal & Auditing Fees	9,100		5,200-	13,700	9,100		5,400-	13,100
Corporate Allocation Charges	0		0-	48,500	0		0-	41,900
Employee Fringe Benefit Costs	36,000		17,900-	78,000	32,300		17,000-	80,800
Station Insurance Costs	16,300		11,900-	21,000	16,400		12,600-	21,700
Pre-Tax Profit	65,400		(138,400)-	376,000	309,800		166,300-	484,100
Profit Margin		4.99%	(14.67%)-	25.02%		22.64%	13.19%-	34.97%
Fulltime Employment	32		30-	38	33		30-	37
Parttime Employment	5		3-	8	5		3-	8

Table 55
Independent Stations, Nationwide

Revenue & Expense Items	All Stations (56) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (38) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	10,964,200	100.0	4,294,800-	22,149,400	17,965,100	100.0	8,502,600-	26,369,900
Network Compensation	0	0.0	0-	16,700	0	0.0	0-	16,200
National & Regional Advertisers	5,830,900	53.2	2,206,700-	13,645,100	11,202,500	62.4	4,645,800-	16,148,800
Local Advertisers	5,133,300	46.8	1,973,700-	7,189,000	6,762,700	37.6	4,539,200-	10,095,400
Total Net Revenues	8,192,800		3,818,900-	18,571,200	15,417,400		7,171,900-	21,953,500
Political Advertising Revenue	104,000		29,400-	278,500	144,800		51,500-	385,000
Revenues Other Than Time Sales	151,100		45,800-	375,300	228,500		65,600-	454,300
Trade-Outs & Barter	344,400		186,600-	610,100	416,400		246,700-	674,900
Expenses:								
Engineering	599,900	8.8	356,600-	1,446,700	897,200	7.9	484,900-	1,845,500
Program & Production	3,138,600	45.8	1,364,500-	5,806,000	5,669,700	49.8	1,734,000-	8,479,500
News	134,700	2.0	34,100-	621,000	411,800	3.6	47,900-	1,129,600
Sales	809,700	11.8	458,200-	1,387,600	1,167,100	10.2	712,000-	2,021,400
Advertising & Promotion	417,800	6.1	242,000-	813,900	671,400	5.9	320,500-	895,500
General & Administrative	1,747,500	25.5	882,300-	2,892,400	2,573,600	22.6	1,017,500-	3,148,700
Total Expenses	6,848,300	100.0	3,907,400-	12,708,700	11,390,800	100.0	5,250,700-	16,154,200
Salaries:								
Engineering	254,900	19.4	147,000-	799,700	561,900	22.1	216,200-	1,216,000
Program & Production	309,000	23.6	235,900-	706,400	531,500	20.9	277,400-	808,600
News	73,700	5.6	26,200-	432,100	286,000	11.2	33,700-	626,400
Sales	395,600	30.2	287,500-	686,800	715,500	28.1	462,200-	714,600
Advertising & Promotion	44,200	3.4	31,300-	85,400	71,000	2.8	44,700-	106,100
General & Administrative	233,800	17.8	170,800-	422,900	377,200	14.8	207,400-	489,700
Total Salaries	1,311,200	100.0	889,200-	2,983,700	2,543,000	100.0	1,519,000-	3,317,500
Total Cost of Broadcast Rights	2,586,400		481,900-	4,144,100	3,447,700		1,110,800-	6,030,900
Music License Fees	92,900		39,000-	256,100	193,800		76,400-	293,900
Rating Services	142,900		70,500-	248,100	186,900		114,100-	387,100
Travel & Entertainment	99,000		39,800-	159,200	137,200		68,100-	240,400
Depreciation & Amortization	568,500		331,700-	861,000	581,500		346,500-	851,200
Interest	66,600		0-	570,800	39,600		0-	596,400
Utility Costs	143,000		82,000-	219,900	177,900		109,000-	233,100
Bad Debt Expense	80,000		47,700-	147,400	97,800		68,600-	183,500
Legal & Auditing Fees	32,200		16,700-	66,700	34,400		17,100-	82,400
Corporate Allocation Charges	0		0-	261,800	59,600		0-	409,200
Employee Fringe Benefit Costs	146,300		75,100-	403,200	279,600		142,000-	549,300
Station Insurance Costs	31,300		20,300-	56,900	40,000		28,900-	84,700
Pre-Tax Profit	1,344,500		(273,000)-	6,889,000	4,026,600		1,121,800-	9,201,000
Profit Margin		16.41%	(11.95%)-	35.12%		26.12%	15.88%-	40.39%
Fulltime Employment	69		49-	106	82		62-	115
Parttime Employment	5		2-	17	8		4-	20

Table 56
Independent Revenue and Expense Yardsticks
ADI Markets 1 - 10

Revenue & Expense Items	All Stations (21) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (18) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	23,268,100	100.0	7,429,400-	53,949,700	25,244,000	100.0	15,743,000-	61,511,900
Network Compensation	0	0.0	0-	16,500	0	0.0	0-	24,400
National & Regional Advertisers	14,516,600	62.4	3,408,600-	21,975,000	14,597,100	57.8	9,787,700-	22,229,400
Local Advertisers	8,751,500	37.6	4,912,000-	30,788,600	10,646,900	42.2	5,107,400-	36,779,100
Total Net Revenues	19,982,100		6,481,300-	45,666,400	21,668,100		12,997,100-	52,380,900
Political Advertising Revenue	142,200		68,200-	420,800	277,900		115,600-	450,500
Revenues Other Than Time Sales	181,900		34,200-	683,900	192,800		40,900-	839,200
Trade-Outs & Barter	495,600		296,400-	709,500	538,500		380,400-	781,900
Expenses:								
Engineering	1,449,300	9.4	528,600-	2,795,700	1,539,200	9.9	543,600-	3,240,200
Program & Production	8,297,100	53.7	3,017,400-	17,131,100	8,167,000	52.5	5,428,900-	22,443,600
News	273,500	1.8	34,200-	2,884,900	389,700	2.5	71,300-	2,898,200
Sales	1,819,800	11.8	862,200-	2,889,600	1,900,000	12.2	994,900-	3,180,900
Advertising & Promotion	906,900	5.9	370,200-	1,109,800	839,100	5.4	542,200-	1,128,400
General & Administrative	2,710,500	17.5	1,322,100-	4,328,800	2,722,300	17.5	1,785,600-	5,179,300
Total Expenses	15,457,100	100.0	7,185,800-	31,379,800	15,557,200	100.0	10,997,400-	35,942,100
Salaries:								
Engineering	953,900	30.0	238,300-	2,037,800	916,500	31.2	280,900-	2,488,600
Program & Production	732,500	23.1	373,800-	1,481,300	650,200	22.2	421,800-	1,545,400
News	173,100	5.4	33,700-	1,455,200	251,000	8.6	66,600-	1,652,100
Sales	749,600	23.6	490,300-	1,167,100	618,200	21.1	545,700-	1,311,600
Advertising & Promotion	81,100	2.6	54,400-	152,300	63,600	2.2	53,600-	169,300
General & Administrative	485,400	15.3	280,400-	715,900	434,600	14.8	314,500-	819,200
Total Salaries	3,175,700	100.0	1,520,800-	7,042,900	2,934,100	100.0	2,229,100-	7,661,600
Total Cost of Broadcast Rights	4,988,800		2,091,100-	8,792,200	6,031,300		3,474,300-	10,828,200
Music License Fees	242,600		58,200-	543,700	276,000		138,200-	597,800
Rating Services	323,000		176,300-	783,300	405,500		233,200-	879,000
Travel & Entertainment	137,200		55,700-	327,500	197,700		78,100-	351,000
Depreciation & Amortization	669,900		300,400-	851,200	684,300		306,600-	888,000
Interest	65,900		0-	645,100	63,600		0-	710,000
Utility Costs	224,600		179,200-	304,700	229,000		185,100-	314,300
Bad Debt Expense	96,900		61,300-	177,400	109,900		78,500-	218,800
Legal & Auditing Fees	36,900		17,200-	130,200	50,900		17,300-	171,900
Corporate Allocation Charges	111,600		0-	574,000	260,900		0-	690,200
Employee Fringe Benefit Costs	448,800		148,200-	785,000	499,900		160,700-	1,120,700
Station Insurance Costs	38,800		26,800-	100,100	45,800		28,000-	103,700
Pre-Tax Profit	4,525,000		808,200-	13,068,300	6,110,900		1,402,700-	14,383,300
Profit Margin		22.65%	8.69%-	39.99%		28.20%	14.62%-	40.39%
Fulltime Employment	84		65-	179	107		76-	195
Parttime Employment	7		3-	21	9		5-	25

Table 57
Independent Revenue and Expense Yardsticks
ADI Markets 11 - 25

Revenue & Expense Items	All Stations (15) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	17,007,100	100.0	10,433,500-	21,227,500	18,292,300	100.0	16,933,700-	22,314,900
Network Compensation	800	0.0	0-	20,500	0	0.0	0-	8,000
National & Regional Advertisers	10,918,900	64.2	5,311,300-	15,554,400	11,566,000	63.2	9,244,000-	15,612,200
Local Advertisers	6,087,500	35.8	2,960,400-	7,225,200	6,726,400	36.8	6,013,200-	7,370,700
Total Net Revenues	14,406,400		7,330,200-	17,854,900	15,515,500		14,023,200-	18,600,400
Political Advertising Revenue	110,600		38,900-	232,200	166,800		102,700-	288,600
Revenues Other Than Time Sales	303,500		147,600-	383,800	319,600		265,300-	448,800
Trade-Outs & Barter	416,400		212,400-	734,100	416,400		212,400-	587,900
Expenses:								
Engineering	810,100	7.6	522,500-	1,242,100	822,300	7.5	525,500-	1,474,300
Program & Production	4,813,900	45.2	2,143,300-	5,357,800	5,183,900	47.4	4,364,000-	5,540,900
News	535,500	5.0	66,300-	670,000	539,600	4.9	98,800-	811,300
Sales	966,500	9.1	736,700-	1,228,400	960,400	8.8	839,300-	1,261,800
Advertising & Promotion	641,500	6.0	411,800-	748,300	553,700	5.1	401,800-	759,400
General & Administrative	2,891,700	27.1	1,764,500-	3,075,900	2,869,100	26.3	1,764,500-	3,050,500
Total Expenses	10,659,200	100.0	7,952,200-	11,334,700	10,928,900	100.0	8,991,500-	11,334,700
Salaries:								
Engineering	477,900	20.8	366,400-	601,600	518,100	19.6	416,400-	1,074,100
Program & Production	483,200	21.0	367,500-	749,400	559,300	21.1	420,900-	805,200
News	329,900	14.3	55,500-	433,700	406,100	15.3	61,400-	474,400
Sales	657,800	28.6	458,100-	702,300	724,500	27.4	575,000-	703,100
Advertising & Promotion	58,800	2.6	40,700-	118,600	73,500	2.8	44,100-	119,200
General & Administrative	291,300	12.7	197,500-	404,900	365,700	13.8	203,300-	425,100
Total Salaries	2,298,900	100.0	1,692,700-	3,164,000	2,647,200	100.0	2,074,700-	3,316,800
Total Cost of Broadcast Rights	3,095,900		51,400-	3,648,800	3,339,500		2,854,300-	3,972,700
Music License Fees	193,700		89,200-	260,100	201,400		170,600-	273,000
Rating Services	154,100		111,100-	184,300	165,300		131,100-	205,000
Travel & Entertainment	134,200		99,600-	161,500	146,700		105,200-	184,700
Depreciation & Amortization	799,100		519,800-	1,211,700	581,500		428,600-	809,700
Interest	103,000		0-	580,900	16,200		0-	428,800
Utility Costs	142,800		81,100-	204,600	120,500		81,100-	194,700
Bad Debt Expense	133,400		80,200-	233,300	154,900		121,300-	269,300
Legal & Auditing Fees	59,900		11,800-	99,300	20,700		11,800-	83,300
Corporate Allocation Charges	0		0-	212,900	14,400		0-	276,700
Employee Fringe Benefit Costs	194,000		119,200-	353,200	304,200		169,200-	425,100
Station Insurance Costs	39,200		19,400-	61,400	48,500		28,600-	81,900
Pre-Tax Profit	3,747,200		(212,700)-	7,277,100	4,586,600		2,315,700-	8,911,900
Profit Margin		26.01%	(3.38%)-	41.41%		29.56%	24.45%-	45.07%
Fulltime Employment	82		74-	110	97		78-	115
Parttime Employment	13		2-	20	19		7-	20

Table 58
Independent Revenue and Expense Yardsticks
ADI Markets 26 - 50

Revenue & Expense Items	All Stations (14) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (7) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	4,301,400	100.0	3,572,400-	5,639,500	5,165,800	100.0	
Network Compensation	0	0.0	0-	26,800	0	0.0	
National & Regional Advertisers	2,339,700	54.4	1,605,200-	4,089,800	3,217,100	62.3	
Local Advertisers	1,961,700	45.6	1,333,000-	2,197,000	1,948,700	37.7	
Total Net Revenues	3,821,100		3,163,600-	5,051,600	4,273,600		
Political Advertising Revenue	28,300		24,300-	50,100	29,400		
Revenues Other Than Time Sales	76,700		47,000-	168,000	65,900		
Trade-Outs & Barter	295,200		177,000-	351,100	319,800		
Expenses:							
Engineering	353,000	9.7	226,300-	606,700	357,900	10.4	
Program & Production	1,555,300	42.6	911,500-	2,130,200	1,550,500	45.3	
News	33,900	0.9	17,300-	68,700	24,100	0.7	
Sales	451,200	12.3	308,100-	675,400	535,500	15.6	
Advertising & Promotion	252,400	6.9	166,400-	344,900	288,600	8.4	
General & Administrative	1,009,100	27.6	719,000-	1,817,200	667,900	19.5	
Total Expenses	3,654,800	100.0	3,048,400-	4,980,300	3,424,500	100.0	**Sample Insufficient To Be Meaningful**
Salaries:							
Engineering	124,500	17.4	136,400-	194,100	122,400	17.5	
Program & Production	203,500	28.5	123,800-	273,000	186,700	26.8	
News	22,000	3.1	9,600-	30,100	14,000	2.0	
Sales	193,600	27.1	160,100-	305,100	228,200	32.7	
Advertising & Promotion	23,600	3.3	19,300-	37,200	28,200	4.0	
General & Administrative	148,000	20.7	118,000-	293,700	118,400	17.0	
Total Salaries	715,100	100.0	710,200-	1,166,000	697,900	100.0	
Total Cost of Broadcast Rights	1,100,800		362,100-	1,363,900	1,163,600		
Music License Fees	47,542		27,100-	67,900	62,900		
Rating Services	77,800		59,100-	99,800	90,700		
Travel & Entertainment	52,400		27,800-	96,000	64,600		
Depreciation & Amortization	497,800		351,100-	789,600	461,000		
Interest	17,800		0-	439,800	35,000		
Utility Costs	110,800		71,300-	136,000	126,900		
Bad Debt Expense	59,700		27,300-	79,800	63,500		
Legal & Auditing Fees	25,000		10,000-	34,600	22,500		
Corporate Allocation Charges	0		0-	139,600	0		
Employee Fringe Benefit Costs	75,500		41,400-	127,500	88,100		
Station Insurance Costs	29,600		20,300-	37,300	36,200		
Pre-Tax Profit	166,300		(622,100)-	1,289,600	849,000		
Profit Margin		4.35%	(15.78%)-	23.32%		19.87%	
Fulltime Employment	47		44-	51	47		
Parttime Employment	4		1-	5	4		

Table 59
Independent Revenue and Expense Yardsticks
ADI Markets 51 & Over

Revenue & Expense Items	All Stations (6) Typical Dollar Figures ($)	All Stations (6) Typical Percent Figures (%)	All Stations (6) Middle 50% Range ($)	Profit Only Stations (2) Typical Dollar Figures ($)	Profit Only Stations (2) Typical Percent Figures (%)	Profit Only Stations (2) Middle 50% Range ($)
Total Time Sales:	3,298,300	100.0				
Network Compensation	0	0.0				
National & Regional Advertisers	1,719,200	52.1				
Local Advertisers	1,579,100	47.9				
Total Net Revenues	2,806,500					
Political Advertising Revenue	80,400					
Revenues Other Than Time Sales	10,200					
Trade-Outs & Barter	124,300					
Expenses:						
Engineering	361,900	10.1				
Program & Production	1,453,500	40.5				
News	59,100	1.6				
Sales	462,500	12.9				
Advertising & Promotion	106,300	3.0				
General & Administrative	1,146,200	31.9				
Total Expenses	3,589,500	100.0	**Sample Insufficient To Be Meaningful**			**Sample Insufficient To Be Meaningful**
Salaries:						
Engineering	166,300	15.4				
Program & Production	184,000	17.0				
News	38,700	3.6				
Sales	347,300	32.1				
Advertising & Promotion	72,200	6.7				
General & Administrative	272,300	25.2				
Total Salaries	1,080,900	100.0				
Total Cost of Broadcast Rights	706,800					
Music License Fees	35,100					
Rating Services	33,500					
Travel & Entertainment	45,300					
Depreciation & Amortization	167,200					
Interest	418,500					
Utility Costs	81,400					
Bad Debt Expense	45,600					
Legal & Auditing Fees	41,900					
Corporate Allocation Charges	0					
Employee Fringe Benefit Costs	90,100					
Station Insurance Costs	20,500					
Pre-Tax Profit	(783,000)					
Profit Margin		(27.9%)				
Fulltime Employment	50					
Parttime Employment	3					

Table 60
Independent Revenue and Expense Yardsticks
Revenue Size $15 Million & Over

Revenue & Expense Items	All Stations (20) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (20) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	25,430,600	100.0	21,333,800-	56,245,100			
Network Compensation	0	0.0	0-	16,700			
National & Regional Advertisers	15,862,800	62.4	11,610,400-	22,041,700			
Local Advertisers	9,567,800	37.6	6,783,200-	33,437,800			
Total Net Revenues	21,616,600		18,012,100-	47,729,300			
Political Advertising Revenue	297,900		143,500-	470,400			
Revenues Other Than Time Sales	351,700		124,600-	956,000			
Trade-Outs & Barter	545,600		292,900-	865,800			
Expenses:							
Engineering	1,425,000	10.3	902,100-	2,955,400			
Program & Production	6,848,900	49.4	5,551,800-	19,529,600			
News	719,200	5.2	196,500-	2,889,300			
Sales	1,661,400	12.0	1,110,000-	2,889,600			
Advertising & Promotion	684,800	4.9	598,200-	1,118,900			
General & Administrative	2,523,300	18.2	1,970,800-	5,296,200			
Total Expenses	13,862,700	100.0	11,379,400-	32,272,100			
Salaries:							
Engineering	932,700	31.2	491,000-	2,197,000			
Program & Production	614,100	20.6	490,400-	1,510,100			
News	404,600	13.5	125,200-	1,533,600			
Sales	578,900	19.4	587,600-	1,194,300			
Advertising & Promotion	63,800	2.1	59,500-	157,800			
General & Administrative	391,900	13.1	232,600-	739,300			
Total Salaries	2,985,900	100.0	2,624,900-	7,331,300			
Total Cost of Broadcast Rights	5,509,600		3,641,900-	8,970,400			
Music License Fees	285,100		243,000-	565,300			
Rating Services	307,200		184,300-	783,300			
Travel & Entertainment	233,700		114,600-	337,700			
Depreciation & Amortization	736,600		535,300-	942,100			
Interest	12,800		0-	661,300			
Utility Costs	217,000		103,100-	317,400			
Bad Debt Expense	143,700		91,800-	249,700			
Legal & Auditing Fees	62,300		17,700-	130,700			
Corporate Allocation Charges	249,900		7,200-	610,000			
Employee Fringe Benefit Costs	505,400		299,300-	896,900			
Station Insurance Costs	61,800		38,500-	122,000			
Pre-Tax Profit	7,754,000		4,942,900-	13,461,800			
Profit Margin		35.87%	23.34%-	41.23%			
Fulltime Employment	113		84-	187			
Parttime Employment	13		6-	26			

Same As All Stations

Table 61
Independent Revenue and Expense Yardsticks
Revenue Size $5 Million - $15 Million

Revenue & Expense Items	All Stations (16) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (12) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	10,964,200	100.0	7,292,700-	13,035,700	12,362,900	100.0	7,960,200-	15,876,200
Network Compensation	0	0.0	0-	37,000	0	0.0	0-	37,000
National & Regional Advertisers	5,830,900	53.2	3,799,900-	8,843,100	6,885,800	55.7	4,395,000-	10,535,600
Local Advertisers	5,133,300	46.8	3,016,900-	6,033,400	5,477,100	44.3	3,871,900-	6,104,300
Total Net Revenues	8,192,800		6,272,400-	11,113,900	10,502,500		6,855,400-	13,053,800
Political Advertising Revenue	104,000		47,600-	195,900	122,900		50,000-	195,900
Revenues Other Than Time Sales	167,900		76,500-	340,500	223,200		80,400-	399,800
Trade-Outs & Barter	413,200		304,700-	630,400	413,200		336,000-	630,400
Expenses:								
Engineering	648,700	9.2	554,800-	843,400	635,900	7.4	404,200-	1,127,500
Program & Production	3,110,600	44.3	1,569,600-	4,836,200	4,246,200	49.2	1,494,200-	4,836,200
News	58,100	0.8	32,600-	504,400	76,100	0.9	34,200-	513,100
Sales	797,300	11.4	655,000-	994,900	956,800	11.1	689,900-	1,087,900
Advertising & Promotion	463,200	6.6	286,400-	753,200	487,200	5.6	286,400-	611,200
General & Administrative	1,943,000	27.7	1,614,400-	2,619,900	2,234,900	25.9	1,779,900-	2,544,400
Total Expenses	7,020,900	100.0	5,425,000-	9,972,800	8,637,100	100.0	5,093,300-	9,972,800
Salaries:								
Engineering	309,500	22.0	239,000-	539,200	454,300	23.9	243,600-	539,200
Program & Production	313,000	22.3	246,600-	433,000	405,900	21.4	251,200-	500,500
News	34,000	2.4	25,900-	328,800	42,500	2.2	26,200-	400,900
Sales	437,300	31.1	364,600-	630,100	597,500	31.4	408,000-	637,500
Advertising & Promotion	46,100	3.3	40,100-	81,200	56,800	3.0	29,500-	78,800
General & Administrative	265,900	18.9	217,600-	388,700	343,400	18.1	281,900-	388,700
Total Salaries	1,405,800	100.0	1,295,200-	2,148,600	1,900,400	100.0	1,511,000-	2,278,500
Total Cost of Broadcast Rights	2,668,800		981,100-	3,474,300	2,792,000		1,025,200-	3,474,300
Music License Fees	91,700		64,400-	161,200	109,300		72,600-	161,200
Rating Services	137,500		105,200-	176,300	127,700		105,200-	199,200
Travel & Entertainment	102,400		70,800-	141,100	132,900		74,500-	159,200
Depreciation & Amortization	552,800		411,200-	934,100	467,700		310,200-	741,400
Interest	126,600		3,200-	821,400	126,600		0-	570,100
Utility Costs	173,300		126,900-	229,000	173,300		134,600-	219,700
Bad Debt Expense	73,500		60,000-	146,800	78,900		60,000-	148,800
Legal & Auditing Fees	21,600		6,700-	64,000	21,600		7,300-	62,600
Corporate Allocation Charges	0		0-	246,100	0		0-	287,100
Employee Fringe Benefit Costs	148,800		102,900-	225,000	171,100		102,900-	253,200
Station Insurance Costs	31,300		19,500-	40,300	36,200		25,400-	59,600
Pre-Tax Profit	1,171,900		(42,800)-	3,150,900	1,865,500		1,119,200-	3,863,700
Profit Margin		14.30%	(0.99%)-	28.28%		17.76%	11.98%-	31.08%
Fulltime Employment	69		53-	82	72		59-	84
Parttime Employment	6		0-	19	12		2-	19

Table 62
Independent Revenue and Expense Yardsticks
Revenue Size Under $5 Million

Revenue & Expense Items	All Stations (20) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (6) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	3,940,000	100.0	1,721,500-	4,506,900	3,940,000	100.0	
Network Compensation	0	0.0	0-	15,600	0	0.0	
National & Regional Advertisers	2,346,400	59.6	527,100-	3,041,600	2,558,300	64.9	
Local Advertisers	1,593,600	40.4	696,200-	2,003,200	1,381,700	35.1	
Total Net Revenues	3,503,000		1,674,000-	4,053,000	3,519,400		
Political Advertising Revenue	28,300		18,800-	38,200	22,700		
Revenues Other Than Time Sales	67,300		24,300-	140,900	92,500		
Trade-Outs & Barter	186,600		30,000-	295,600	30,000		
Expenses:							
Engineering	469,300	11.6	241,700-	473,300	373,100	13.2	
Program & Production	1,617,700	39.9	621,800-	1,661,500	1,323,200	46.8	
News	57,600	1.4	16,900-	77,500	18,300	0.6	
Sales	561,100	13.8	206,700-	579,100	421,700	14.9	
Advertising & Promotion	280,700	6.9	69,400-	341,200	76,200	2.7	
General & Administrative	1,072,300	26.4	545,000-	1,692,500	617,900	21.8	
Total Expenses	4,058,800	100.0	2,408,300-	4,175,000	2,830,400	100.0	**Sample Insufficient To Be Meaningful**
Salaries:							
Engineering	178,300	17.4	127,200-	156,600	155,300	20.3	
Program & Production	293,600	28.6	121,400-	279,900	181,100	23.7	
News	33,400	3.3	16,800-	38,100	15,000	2.0	
Sales	265,500	25.9	143,900-	291,700	206,000	26.9	
Advertising & Promotion	38,300	3.7	19,900-	36,100	25,800	3.4	
General & Administrative	216,600	21.1	112,200-	275,400	181,900	23.8	
Total Salaries	1,025,600	100.0	703,800-	1,012,000	765,100	100.0	
Total Cost of Broadcast Rights	351,900		10,500-	996,800	13,100		
Music License Fees	32,100		13,500-	49,600	47,200		
Rating Services	55,600		17,100-	78,800	48,100		
Travel & Entertainment	32,200		24,600-	69,000	29,600		
Depreciation & Amortization	376,900		189,800-	726,500	320,500		
Interest	176,900		500-	423,200	258,800		
Utility Costs	96,400		79,500-	145,700	115,900		
Bad Debt Expense	44,400		22,600-	73,000	55,300		
Legal & Auditing Fees	28,800		9,000-	44,600	28,400		
Corporate Allocation Charges	0		0-	0	0		
Employee Fringe Benefit Costs	63,200		27,100-	109,300	39,400		
Station Insurance Costs	25,500		16,200-	29,700	28,900		
Pre-Tax Profit	(555,819)		(1,216,800)-	506,800	689,000		
Profit Margin		(15.87%)	(67.41%)-	14.65%		19.58%	
Fulltime Employment	47		45-	49	47		
Parttime Employment	3		1-	4	4		

Table 63
UHF Stations, Nationwide

Revenue & Expense Items	All Stations (102) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (73) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	4,515,100	100.0	2,265,200-	6,883,400	5,165,800	100.0	3,613,000-	8,691,200
Network Compensation	145,000	3.2	600-	350,100	198,600	3.8	12,500-	369,600
National & Regional Advertisers	2,304,700	51.0	1,038,800-	3,698,200	2,619,200	50.7	1,503,000-	4,534,600
Local Advertisers	2,065,300	45.7	1,053,900-	3,151,000	2,348,000	45.5	1,332,500-	4,567,800
Total Net Revenues	4,057,400		1,940,700-	6,003,200	4,414,100		3,281,700-	7,433,800
Political Advertising Revenue	87,200		37,500-	205,000	124,600		53,400-	247,400
Revenues Other Than Time Sales	73,400		33,800-	179,300	73,800		35,000-	199,400
Trade-Outs & Barter	150,900		52,500-	325,700	147,300		52,600-	342,600
Expenses:								
Engineering	479,000	13.8	251,800-	598,500	509,500	14.4	333,100-	633,700
Program & Production	936,700	26.9	451,200-	1,815,400	1,005,600	28.5	520,500-	1,855,100
News	252,100	7.2	64,600-	513,300	284,200	8.1	97,600-	552,600
Sales	475,400	13.6	249,300-	689,500	486,900	13.8	274,300-	785,200
Advertising & Promotion	175,800	5.0	70,200-	371,400	147,900	4.2	80,900-	439,600
General & Administrative	1,163,900	33.4	642,800-	1,771,200	1,093,400	31.0	666,200-	1,801,500
Total Expenses	3,482,800	100.0	1,978,500-	5,668,400	3,527,500	100.0	2,466,500-	6,394,700
Salaries:								
Engineering	220,400	18.1	129,100-	329,100	256,200	18.2	152,200-	376,200
Program & Production	284,000	23.3	153,500-	402,200	305,300	21.7	167,800-	431,600
News	183,300	15.1	66,500-	390,500	253,800	18.0	68,800-	419,100
Sales	313,700	25.8	178,700-	441,600	354,800	25.2	187,100-	491,500
Advertising & Promotion	33,600	2.8	18,300-	53,900	34,400	2.4	16,800-	55,200
General & Administrative	182,300	15.0	110,000-	288,400	203,500	14.5	126,100-	311,100
Total Salaries	1,217,300	100.0	723,900-	1,688,700	1,408,000	100.0	814,600-	1,980,700
Total Cost of Broadcast Rights	338,100		99,300-	1,167,300	358,200		100,100-	1,203,400
Music License Fees	58,300		25,200-	83,400	68,700		51,500-	100,600
Rating Services	67,700		33,400-	107,600	69,900		44,800-	109,800
Travel & Entertainment	42,500		26,300-	89,000	46,700		27,600-	98,100
Depreciation & Amortization	331,700		193,900-	537,100	335,300		208,900-	491,900
Interest	65,300		0-	245,500	19,600		0-	243,700
Utility Costs	128,000		87,300-	188,600	139,200		100,600-	189,500
Bad Debt Expense	31,000		16,700-	63,300	33,000		17,100-	74,800
Legal & Auditing Fees	20,500		7,200-	36,900	19,400		7,900-	35,500
Corporate Allocation Charges	12,100		0-	197,800	48,000		0-	229,200
Employee Fringe Benefit Costs	123,400		49,400-	220,800	153,400		65,600-	250,200
Station Insurance Costs	26,300		15,700-	38,400	28,100		18,100-	38,800
Pre-Tax Profit	574,600		(108,600)-	1,125,200	886,700		471,700-	1,818,500
Profit Margin		14.16%	(4.73%)-	24.84%		20.09%	12.96%-	32.11%
Fulltime Employment	59		45-	77	66		46-	81
Parttime Employment	5		2-	7	5		3-	8

Table 64
UHF Revenue and Expense Yardsticks
ADI Markets 1 - 10

Revenue & Expense Items	All Stations (15)				Profit Only Stations (11)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	12,513,300	100.0	3,334,600-	23,268,100	18,720,800	100.0	7,689,000-	23,912,700
Network Compensation	0	0.0	0-	46,700	0	0.0	0-	46,700
National & Regional Advertisers	7,581,200	60.6	2,218,600-	15,644,400	12,677,100	67.7	3,173,800-	16,036,900
Local Advertisers	4,932,100	39.4	1,218,300-	7,080,300	6,043,700	32.3	4,951,200-	9,292,100
Total Net Revenues	10,943,900		3,527,700-	19,982,100	16,024,800		6,697,100-	21,305,500
Political Advertising Revenue	128,000		49,300-	307,300	130,200		87,200-	381,700
Revenues Other Than Time Sales	127,000		20,900-	560,100	154,500		20,900-	807,600
Trade-Outs & Barter	410,000		259,600-	554,400	495,600		396,100-	639,400
Expenses:								
Engineering	676,400	7.2	444,100-	1,363,700	1,481,300	11.5	444,100-	1,538,000
Program & Production	5,242,500	55.5	1,115,200-	7,807,300	6,670,000	51.6	1,407,500-	8,471,800
News	145,500	1.5	24,500-	236,100	161,400	1.2	26,700-	236,100
Sales	1,002,600	10.6	348,600-	1,582,600	1,461,200	11.3	838,300-	1,971,900
Advertising & Promotion	668,300	7.1	149,800-	897,100	892,100	6.9	201,700-	897,100
General & Administrative	1,712,900	18.1	687,800-	2,550,500	2,267,900	17.5	1,079,900-	2,710,900
Total Expenses	9,448,000	100.0	2,847,300-	13,606,500	12,934,000	100.0	5,329,500-	15,715,500
Salaries:								
Engineering	344,400	17.3	180,800-	817,900	713,700	29.4	180,800-	823,400
Program & Production	504,900	25.4	287,300-	628,000	501,700	20.7	372,700-	744,300
News	96,800	4.9	21,700-	140,600	95,200	3.9	31,500-	140,600
Sales	609,100	30.6	300,600-	654,800	642,200	26.5	489,700-	705,200
Advertising & Promotion	68,100	3.4	50,400-	72,500	63,900	2.6	47,500-	71,000
General & Administrative	367,600	18.5	197,900-	471,800	409,300	16.9	302,500-	478,900
Total Salaries	1,990,900	100.0	1,199,000-	2,795,500	2,426,100	100.0	1,541,800-	3,046,500
Total Cost of Broadcast Rights	3,497,100		68,200-	4,988,800	4,098,600		776,400-	6,030,400
Music License Fees	78,400		24,300-	242,600	171,700		62,300-	261,200
Rating Services	207,900		14,700-	350,300	273,300		183,600-	412,500
Travel & Entertainment	82,400		35,100-	148,700	132,900		46,000-	246,800
Depreciation & Amortization	331,700		270,500-	780,800	331,700		280,300-	826,000
Interest	142,600		65,900-	800,000	610,100		83,000-	821,400
Utility Costs	217,000		173,300-	285,200	229,000		196,800-	286,500
Bad Debt Expense	73,700		44,900-	122,000	90,100		62,600-	146,800
Legal & Auditing Fees	21,900		16,800-	40,300	27,100		17,000-	62,600
Corporate Allocation Charges	55,400		0-	447,300	287,100		0-	502,200
Employee Fringe Benefit Costs	175,500		81,800-	475,700	366,700		137,100-	550,400
Station Insurance Costs	29,100		25,400-	51,300	35,100		27,200-	93,100
Pre-Tax Profit	1,495,900		(443,400)-	5,724,600	3,090,800		936,000-	7,698,900
Profit Margin		13.67%	(35.88%)-	35.60%		19.29%	9.17%-	36.14%
Fulltime Employment	75		50-	84	80		63-	106
Parttime Employment	5		3-	7	5		3-	7

Table 65
UHF Revenue and Expense Yardsticks
ADI Markets 11 - 50

Revenue & Expense Items	All Stations (30) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (19) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,300,400	100.0	4,227,300-	11,978,700	7,941,900	100.0	4,314,600-	13,045,800
Network Compensation	13,900	0.3	0-	400,000	26,800	0.3	0-	422,500
National & Regional Advertisers	3,170,700	59.8	2,155,700-	5,983,300	4,674,100	58.9	2,865,200-	9,244,000
Local Advertisers	2,115,800	39.9	1,761,900-	5,191,300	3,241,000	40.8	1,931,100-	6,125,600
Total Net Revenues	4,894,400		3,637,700-	9,952,000	6,938,700		3,825,300-	11,170,600
Political Advertising Revenue	40,300		25,700-	143,800	120,800		41,700-	209,500
Revenues Other Than Time Sales	111,500		37,100-	305,800	157,000		37,400-	312,600
Trade-Outs & Barter	293,200		161,000-	401,800	325,500		152,400-	476,600
Expenses:								
Engineering	473,900	10.9	360,800-	732,100	584,800	11.2	408,200-	783,800
Program & Production	1,549,800	35.7	969,600-	3,013,300	1,803,200	34.4	1,055,200-	4,776,900
News	103,200	2.4	33,500-	628,300	323,900	6.2	38,400-	696,300
Sales	578,900	13.4	411,800-	842,000	662,000	12.6	426,900-	850,200
Advertising & Promotion	294,800	6.8	271,100-	538,600	345,700	6.6	175,000-	537,100
General & Administrative	1,335,000	30.8	747,700-	1,917,200	1,522,200	29.0	720,000-	1,965,600
Total Expenses	4,335,700	100.0	3,265,000-	7,625,100	5,241,900	100.0	3,159,400-	9,050,200
Salaries:								
Engineering	205,700	19.2	139,900-	401,100	431,700	27.4	202,000-	454,300
Program & Production	268,300	25.0	190,800-	450,100	348,400	22.1	200,500-	520,100
News	65,500	6.1	25,700-	433,700	81,000	5.1	25,600-	434,200
Sales	306,900	28.6	204,500-	498,600	425,200	27.0	211,100-	625,000
Advertising & Promotion	33,500	3.1	24,600-	59,100	49,500	3.1	28,200-	73,800
General & Administrative	191,700	17.9	149,000-	297,000	239,500	15.2	149,200-	313,900
Total Salaries	1,071,500	100.0	772,700-	1,935,600	1,575,400	100.0	900,700-	2,188,600
Total Cost of Broadcast Rights	1,100,800		324,000-	2,273,700	1,163,600		597,700-	2,854,300
Music License Fees	69,500		45,800-	127,500	87,400		66,800-	162,200
Rating Services	101,400		75,200-	131,000	108,100		90,700-	139,000
Travel & Entertainment	70,600		33,100-	103,600	70,800		32,200-	141,100
Depreciation & Amortization	497,800		265,100-	850,000	461,000		211,400-	799,100
Interest	3,900		0-	247,400	3,400		0-	243,700
Utility Costs	143,000		105,200-	194,700	146,100		106,600-	199,700
Bad Debt Expense	52,200		30,200-	95,900	74,200		41,500-	140,000
Legal & Auditing Fees	25,700		11,300-	49,400	25,300		17,600-	38,900
Corporate Allocation Charges	0		0-	196,800	0		0-	246,100
Employee Fringe Benefit Costs	121,200		59,600-	191,400	148,600		65,100-	289,500
Station Insurance Costs	30,400		18,800-	46,100	36,200		27,900-	54,700
Pre-Tax Profit	558,600		(270,200)-	2,352,100	1,696,900		760,000-	3,429,400
Profit Margin		11.41%	(9.06%)-	32.36%		24.45%	11.41%-	39.40%
Fulltime Employment	60		47-	81	74		47-	92
Parttime Employment	4		1-	7	5		3-	8

Table 66
UHF Revenue and Expense Yardsticks
ADI Markets 51 - 100

Revenue & Expense Items	All Stations (31) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (25) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,000,200	100.0	3,624,800-	5,757,300	5,165,900	100.0	4,032,500-	5,866,500
Network Compensation	373,700	7.5	162,700-	429,600	348,100	6.7	260,800-	433,300
National & Regional Advertisers	2,404,000	48.1	1,335,900-	3,028,400	2,503,500	48.5	1,868,800-	3,423,000
Local Advertisers	2,222,500	44.4	1,220,000-	2,852,100	2,314,300	44.8	1,362,500-	2,953,200
Total Net Revenues	4,325,300		3,102,600-	4,978,100	4,455,700		3,306,300-	5,030,500
Political Advertising Revenue	120,700		52,800-	285,900	147,900		76,300-	298,500
Revenues Other Than Time Sales	73,800		47,400-	167,800	73,800		47,500-	181,500
Trade-Outs & Barter	100,600		51,500-	171,800	93,600		51,500-	154,900
Expenses:								
Engineering	476,000	13.5	266,400-	563,800	500,400	14.1	353,000-	584,300
Program & Production	896,900	25.5	575,200-	1,145,700	899,100	25.2	648,800-	1,202,100
News	449,000	12.7	228,800-	656,200	478,600	13.4	356,900-	673,900
Sales	432,000	12.3	290,200-	600,900	468,900	13.2	327,700-	652,800
Advertising & Promotion	141,900	4.0	95,100-	176,700	140,000	3.9	98,800-	185,800
General & Administrative	1,126,300	32.0	686,100-	1,623,300	1,073,700	30.2	717,100-	1,529,900
Total Expenses	3,522,000	100.0	2,485,100-	4,430,600	3,560,700	100.0	2,546,500-	4,377,600
Salaries:								
Engineering	240,200	17.2	132,400-	312,000	257,400	17.7	160,000-	323,000
Program & Production	278,900	20.0	171,400-	380,000	315,400	21.7	208,700-	391,700
News	345,000	24.8	180,500-	460,400	342,500	23.6	252,400-	461,400
Sales	320,200	23.0	186,300-	374,500	328,300	22.6	212,700-	420,900
Advertising & Promotion	22,900	1.6	14,800-	28,400	21,000	1.4	14,800-	31,100
General & Administrative	185,500	13.3	125,000-	224,300	187,700	12.9	139,500-	228,700
Total Salaries	1,392,800	100.0	907,900-	1,723,600	1,452,300	100.0	1,019,800-	1,817,400
Total Cost of Broadcast Rights	316,700		153,400-	475,200	316,700		112,000-	527,000
Music License Fees	61,800		43,900-	81,000	69,000		57,500-	84,600
Rating Services	66,800		46,300-	72,700	69,000		56,000-	73,100
Travel & Entertainment	48,000		24,600-	78,400	48,000		25,800-	77,200
Depreciation & Amortization	307,300		237,100-	479,400	341,800		264,200-	483,300
Interest	19,600		0-	195,300	10,400		0-	118,200
Utility Costs	130,800		90,600-	177,100	146,000		108,400-	184,300
Bad Debt Expense	24,100		15,800-	33,000	24,100		16,400-	34,300
Legal & Auditing Fees	16,500		6,300-	45,600	13,100		5,300-	41,700
Corporate Allocation Charges	58,300		0-	201,200	102,700		9,700-	224,100
Employee Fringe Benefit Costs	155,000		99,200-	245,800	175,800		134,400-	254,400
Station Insurance Costs	25,500		15,900-	37,900	25,500		17,300-	38,400
Pre-Tax Profit	803,200		94,900-	1,032,100	895,000		559,400-	1,121,000
Profit Margin		18.57%	3.73%-	22.12%		20.09%	13.05%-	23.34%
Fulltime Employment	66		49-	79	67		62-	83
Parttime Employment	6		4-	10	6		3-	11

Table 67
UHF Revenue and Expense Yardsticks
ADI Markets 101 & Over

	All Stations (26)				Profit Only Stations (18)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	1,779,900	100.0	1,363,200-	3,725,500	2,209,200	100.0	1,456,700-	4,115,100
Network Compensation	130,000	7.3	106,600-	274,300	172,500	7.8	119,700-	290,600
National & Regional Advertisers	778,600	43.8	518,700-	1,479,700	974,700	44.1	669,100-	1,582,700
Local Advertisers	870,300	48.9	563,000-	1,574,100	1,061,900	48.1	563,000-	1,741,800
Total Net Revenues	1,653,900		1,191,800-	3,082,200	1,897,000		1,332,800-	3,492,900
Political Advertising Revenue	70,100		43,700-	124,800	80,700		43,700-	134,300
Revenues Other Than Time Sales	39,000		20,100-	75,500	36,900		17,100-	63,000
Trade-Outs & Barter	67,700		23,800-	121,700	67,700		19,700-	151,200
Expenses:								
Engineering	212,900	14.8	191,200-	384,000	245,900	15.6	188,700-	404,600
Program & Production	306,200	21.3	254,100-	520,500	394,800	25.1	250,600-	520,500
News	159,200	11.1	92,800-	272,000	148,100	9.4	56,400-	300,500
Sales	185,300	12.9	128,000-	376,900	280,200	17.8	111,600-	397,900
Advertising & Promotion	45,000	3.1	24,400-	80,600	61,300	3.9	21,500-	87,500
General & Administrative	525,800	36.7	347,900-	1,024,600	444,300	28.2	317,800-	1,024,600
Total Expenses	1,434,400	100.0	1,069,000-	2,637,300	1,574,600	100.0	962,800-	2,637,300
Salaries:								
Engineering	98,600	17.3	81,300-	173,300	124,100	16.9	87,100-	220,700
Program & Production	117,600	20.6	105,600-	214,900	156,700	21.3	123,600-	214,900
News	123,200	21.6	74,100-	231,700	153,700	20.9	64,600-	245,800
Sales	132,700	23.3	106,900-	271,400	174,800	23.8	91,300-	268,900
Advertising & Promotion	14,700	2.6	15,600-	32,700	17,100	2.3	15,800-	30,000
General & Administrative	83,000	14.6	87,200-	146,200	108,600	14.8	94,300-	150,900
Total Salaries	569,800	100.0	494,900-	999,700	734,800	100.0	496,400-	1,008,500
Total Cost of Broadcast Rights	112,400		54,800-	244,800	99,300		54,700-	236,900
Music License Fees	23,200		17,400-	56,000	25,700		18,900-	58,100
Rating Services	24,900		16,900-	37,400	28,200		21,000-	45,100
Travel & Entertainment	27,400		19,400-	35,200	27,900		19,500-	34,700
Depreciation & Amortization	193,900		126,100-	361,200	198,900		107,100-	359,400
Interest	122,700		1,100-	313,400	46,500		0-	269,300
Utility Costs	88,400		56,100-	117,700	88,800		53,600-	119,600
Bad Debt Expense	16,600		7,900-	30,900	16,100		7,900-	23,700
Legal & Auditing Fees	11,600		6,300-	33,100	11,400		6,600-	27,700
Corporate Allocation Charges	0		0-	64,900	0		0-	83,900
Employee Fringe Benefit Costs	48,200		18,300-	126,400	48,800		17,300-	138,100
Station Insurance Costs	18,500		11,600-	27,700	21,800		13,600-	27,500
Pre-Tax Profit	219,500		(202,900)-	554,600	322,400		218,100-	586,500
Profit Margin		13.27%	(7.49%)-	26.32%		17.00%	13.06%-	29.60%
Fulltime Employment	38		32-	50	41		33-	51
Parttime Employment	5		2-	7	6		3-	7

Table 68
UHF Revenue and Expense Yardsticks
Revenue Size $15 Million & Over

Revenue & Expense Items	All Stations (9) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (9) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	22,314,900	100.0	20,402,700-	25,244,000			
Network Compensation	0	0.0	0-	106,100			
National & Regional Advertisers	15,352,400	68.8	11,669,300-	16,336,900			
Local Advertisers	6,962,500	31.2	6,127,200-	10,111,600			
Total Net Revenues	18,600,400		17,291,000-	21,668,100			
Political Advertising Revenue	307,300		188,200-	460,500			
Revenues Other Than Time Sales	303,500		57,400-	1,140,000			
Trade-Outs & Barter	536,800		400,300-	602,800			
Expenses:							
Engineering	1,299,200	10.9	524,000-	1,599,500			
Program & Production	6,211,900	52.3	5,527,000-	9,418,000			
News	141,600	1.2	32,200-	257,400			
Sales	1,454,700	12.2	869,000-	1,974,500			
Advertising & Promotion	782,400	6.6	564,400-	991,000			
General & Administrative	1,989,100	16.7	1,631,100-	2,837,800			
Total Expenses	11,879,000	100.0	10,302,300-	16,592,900	**Same As All Stations**		
Salaries:							
Engineering	648,200	24.9	391,400-	999,800			
Program & Production	767,900	29.5	520,200-	1,214,400			
News	99,800	3.8	56,500-	566,900			
Sales	644,800	24.8	528,500-	706,500			
Advertising & Promotion	70,200	2.7	57,700-	73,800			
General & Administrative	371,800	14.3	252,900-	476,600			
Total Salaries	2,602,700	100.0	2,215,100-	3,238,500			
Total Cost of Broadcast Rights	4,749,600		3,137,600-	7,233,200			
Music License Fees	244,000		224,600-	281,900			
Rating Services	246,300		151,000-	368,700			
Travel & Entertainment	146,900		82,200-	254,100			
Depreciation & Amortization	669,900		322,200-	817,800			
Interest	0		0-	883,700			
Utility Costs	286,500		208,700-	359,100			
Bad Debt Expense	126,000		81,900-	154,900			
Legal & Auditing Fees	23,800		16,800-	104,800			
Corporate Allocation Charges	447,300		125,400-	613,600			
Employee Fringe Benefit Costs	498,600		289,500-	570,800			
Station Insurance Costs	51,300		31,100-	100,000			
Pre-Tax Profit	6,721,400		3,778,300-	9,285,700			
Profit Margin		36.14%	20.07%-	44.57%			
Fulltime Employment	92		79-	112			
Parttime Employment	6		4-	8			

Table 69
UHF Revenue and Expense Yardsticks
Revenue Size $7 Million - $15 Million

Revenue & Expense Items	All Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	12,212,500	100.0	8,773,800-	13,045,800			
Network Compensation	8,600	0.1	0-	232,100			
National & Regional Advertisers	6,864,200	56.2	4,298,000-	9,244,000			
Local Advertisers	5,339,600	43.7	3,728,400-	6,125,600			
Total Net Revenues	10,149,900		7,537,300-	11,170,600			
Political Advertising Revenue	155,100		52,300-	411,200			
Revenues Other Than Time Sales	312,600		47,500-	416,500			
Trade-Outs & Barter	344,400		143,700-	666,400			
Expenses:							
Engineering	677,400	8.4	569,000-	842,000			
Program & Production	3,575,900	44.1	1,272,600-	4,856,000			
News	367,100	4.5	53,000-	1,082,000			
Sales	848,200	10.5	667,500-	933,900			
Advertising & Promotion	486,600	6.0	286,400-	611,200			
General & Administrative	2,152,900	26.5	1,813,900-	2,526,200			
Total Expenses	8,111,100	100.0	6,355,100-	9,448,000			**Same As All Stations**
Salaries:							
Engineering	548,200	23.0	298,500-	490,500			
Program & Production	491,000	20.6	238,200-	460,900			
News	298,600	12.6	29,200-	832,000			
Sales	620,200	26.1	488,800-	636,000			
Advertising & Promotion	63,100	2.7	42,400-	84,400			
General & Administrative	358,100	15.1	230,900-	318,500			
Total Salaries	2,379,300	100.0	1,541,800-	2,366,500			
Total Cost of Broadcast Rights	2,729,700		793,600-	3,497,100			
Music License Fees	142,100		96,600-	158,200			
Rating Services	127,000		100,100-	152,000			
Travel & Entertainment	136,000		74,500-	159,200			
Depreciation & Amortization	568,500		474,400-	979,100			
Interest	3,200		0-	346,800			
Utility Costs	189,500		137,900-	229,000			
Bad Debt Expense	75,000		30,900-	148,700			
Legal & Auditing Fees	20,500		7,200-	52,000			
Corporate Allocation Charges	59,600		0-	246,100			
Employee Fringe Benefit Costs	246,100		148,200-	274,700			
Station Insurance Costs	36,000		31,300-	42,000			
Pre-Tax Profit	2,038,800		1,158,400-	2,425,000			
Profit Margin		20.09%	11.41%-	25.76%			
Fulltime Employment	82		69-	94			
Parttime Employment	8		2-	19			

Table 70
UHF Revenue and Expense Yardsticks
Revenue Size $5 Million - $7 Million

Revenue & Expense Items	All Stations (13) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (9) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	6,822,700	100.0	6,142,500-	7,415,600	6,824,400	100.0	6,390,600-	7,429,400
Network Compensation	441,600	6.5	0-	538,100	440,600	6.5	23,400-	547,500
National & Regional Advertisers	3,408,100	50.0	2,677,300-	3,912,400	3,283,400	48.1	2,677,300-	3,887,600
Local Advertisers	2,973,000	43.6	2,315,900-	3,793,700	3,100,400	45.4	2,363,000-	4,607,000
Total Net Revenues	5,912,100		5,258,400-	6,342,900	5,915,700		5,366,000-	6,544,700
Political Advertising Revenue	125,000		44,500-	223,500	130,200		76,500-	223,500
Revenues Other Than Time Sales	127,000		31,900-	234,200	127,000		31,900-	204,000
Trade-Outs & Barter	291,200		14,400-	357,900	33,300		9,800-	357,900
Expenses:								
Engineering	614,000	12.6	424,600-	724,500	607,500	12.7	340,500-	682,200
Program & Production	1,550,700	31.9	1,151,700-	2,243,800	1,607,500	33.5	996,400-	1,765,800
News	495,800	10.2	33,700-	786,300	589,000	12.3	115,400-	749,700
Sales	611,600	12.6	388,700-	699,500	718,100	15.0	303,200-	726,900
Advertising & Promotion	169,600	3.5	106,500-	541,300	147,600	3.1	99,400-	211,500
General & Administrative	1,423,700	29.3	925,300-	1,834,900	1,128,100	23.5	871,700-	1,753,400
Total Expenses	4,865,500	100.0	3,739,700-	6,862,300	4,797,900	100.0	3,254,300-	5,295,100
Salaries:								
Engineering	220,400	15.9	213,900-	365,800	203,800	12.6	184,400-	319,600
Program & Production	319,100	23.0	281,500-	459,600	399,600	24.7	281,500-	569,900
News	314,700	22.7	35,000-	583,000	335,300	20.7	38,200-	531,600
Sales	292,700	21.1	296,300-	473,400	394,700	24.4	317,900-	550,700
Advertising & Promotion	23,900	1.7	20,200-	55,200	20,100	1.2	16,300-	38,100
General & Administrative	216,300	15.6	170,900-	352,600	266,200	16.4	180,900-	375,200
Total Salaries	1,387,100	100.0	1,309,000-	2,160,300	1,619,600	100.0	1,395,200-	2,142,400
Total Cost of Broadcast Rights	1,168,500		510,600-	2,175,600	754,300		365,300-	1,514,800
Music License Fees	76,400		59,900-	83,200	78,400		73,700-	85,500
Rating Services	105,600		77,700-	153,600	90,700		70,700-	107,300
Travel & Entertainment	71,700		36,900-	114,100	70,800		28,000-	138,300
Depreciation & Amortization	445,100		181,100-	703,700	429,800		181,100-	472,100
Interest	83,000		7,000-	239,300	126,600		10,200-	239,300
Utility Costs	180,400		145,500-	194,100	173,300		145,500-	186,400
Bad Debt Expense	47,700		31,300-	68,200	47,700		31,300-	70,800
Legal & Auditing Fees	34,500		9,400-	56,600	34,500		19,600-	54,000
Corporate Allocation Charges	0		0-	278,300	57,000		0-	278,300
Employee Fringe Benefit Costs	148,600		103,600-	319,400	148,600		100,700-	319,400
Station Insurance Costs	29,900		15,400-	57,300	36,200		21,700-	76,700
Pre-Tax Profit	1,046,600		(759,600)-	1,503,000	1,117,900		974,600-	2,122,100
Profit Margin		17.70%	(12.74%)-	28.83%		18.90%	16.32%-	39.34%
Fulltime Employment	76		55-	95	76		61-	95
Parttime Employment	5		2-	9	5		3-	11

Table 71
UHF Revenue and Expense Yardsticks
Revenue Size $4 Million - $5 Million

Revenue & Expense Items	All Stations (19) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (14) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,165,800	100.0	4,788,400-	5,394,500	5,165,800	100.0	4,860,800-	5,405,600
Network Compensation	357,900	6.9	33,800-	381,600	372,800	7.2	284,700-	431,500
National & Regional Advertisers	2,498,300	48.4	1,975,800-	3,300,400	2,365,500	45.8	1,966,800-	3,230,000
Local Advertisers	2,309,600	44.7	1,772,400-	2,780,000	2,427,500	47.0	1,828,900-	2,798,000
Total Net Revenues	4,414,100		4,273,600-	4,696,200	4,434,900		4,278,800-	4,698,900
Political Advertising Revenue	113,000		34,400-	211,400	170,300		66,700-	234,700
Revenues Other Than Time Sales	134,000		73,800-	196,000	138,600		84,600-	206,900
Trade-Outs & Barter	129,500		57,700-	179,200	121,000		60,300-	164,700
Expenses:								
Engineering	471,200	12.3	361,900-	539,100	481,200	13.6	376,100-	580,000
Program & Production	880,300	23.0	629,100-	1,340,900	824,300	23.3	709,600-	1,058,700
News	542,600	14.2	363,900-	652,500	568,100	16.0	443,300-	652,500
Sales	534,900	14.0	396,600-	689,300	502,300	14.2	381,500-	646,900
Advertising & Promotion	159,700	4.2	98,800-	343,200	129,900	3.7	88,700-	169,700
General & Administrative	1,243,400	32.4	955,800-	1,644,600	1,035,400	29.2	814,900-	1,306,400
Total Expenses	3,832,200	100.0	3,461,200-	4,463,500	3,541,200	100.0	3,197,500-	3,947,100
Salaries:								
Engineering	195,200	14.7	142,200-	280,800	244,500	16.4	167,200-	329,200
Program & Production	288,900	21.7	254,000-	394,600	308,400	20.7	247,700-	385,900
News	352,200	26.5	258,400-	460,400	419,000	28.1	296,700-	460,400
Sales	313,100	23.5	259,400-	367,200	331,100	22.2	281,900-	369,400
Advertising & Promotion	20,200	1.5	17,600-	31,800	19,200	1.3	14,800-	26,400
General & Administrative	161,200	12.1	146,400-	279,100	171,100	11.5	146,300-	254,100
Total Salaries	1,331,000	100.0	1,021,200-	1,614,700	1,493,300	100.0	1,097,400-	1,652,600
Total Cost of Broadcast Rights	294,300		86,500-	644,900	316,700		225,200-	670,000
Music License Fees	63,900		57,400-	74,100	64,900		59,800-	76,100
Rating Services	69,000		50,900-	74,400	68,900		50,400-	70,700
Travel & Entertainment	54,100		32,200-	82,800	52,300		37,800-	77,400
Depreciation & Amortization	367,300		288,900-	826,800	335,300		262,100-	424,400
Interest	11,000		0-	140,100	2,400		0-	120,400
Utility Costs	134,900		107,000-	166,800	140,600		113,300-	169,900
Bad Debt Expense	24,000		16,500-	48,900	23,200		15,900-	38,500
Legal & Auditing Fees	26,600		4,800-	50,100	19,100		4,000-	33,100
Corporate Allocation Charges	135,400		0-	236,400	198,600		82,600-	280,600
Employee Fringe Benefit Costs	165,400		115,200-	238,400	226,600		149,900-	248,700
Station Insurance Costs	25,500		15,900-	37,900	25,300		15,800-	36,700
Pre-Tax Profit	582,000		(53,900)-	994,500	893,700		533,800-	1,051,600
Profit Margin		13.18%	(1.31%)-	22.12%		20.15%	12.05%-	23.22%
Fulltime Employment	66		60-	73	67		64-	79
Parttime Employment	5		1-	9	6		4-	11

Table 72
UHF Revenue and Expense Yardsticks
Revenue Size $2 Million - $4 Million

Revenue & Expense Items	All Stations (24)				Profit Only Stations (19)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	3,835,700	100.0	3,373,900-	4,184,400	3,831,700	100.0	3,492,000-	4,150,300
Network Compensation	293,100	7.6	50,200-	345,900	313,900	8.2	166,900-	347,500
National & Regional Advertisers	1,843,500	48.1	1,346,400-	2,230,700	1,895,900	49.5	1,378,100-	2,714,800
Local Advertisers	1,699,000	44.3	1,301,000-	1,963,800	1,622,000	42.3	1,055,600-	1,931,100
Total Net Revenues	3,306,300		2,974,200-	3,603,200	3,292,600		3,020,200-	3,566,500
Political Advertising Revenue	86,600		29,400-	128,400	102,000		54,400-	140,100
Revenues Other Than Time Sales	52,900		35,900-	99,000	47,400		34,100-	72,500
Trade-Outs & Barter	143,600		49,200-	213,600	122,700		43,500-	173,500
Expenses:								
Engineering	396,200	14.3	295,000-	427,800	405,900	15.4	327,600-	444,100
Program & Production	708,600	25.6	523,400-	1,223,400	695,700	26.3	502,200-	855,300
News	255,300	9.2	179,000-	387,400	249,700	9.4	188,200-	380,900
Sales	385,200	13.9	255,700-	405,700	379,000	14.3	238,500-	403,700
Advertising & Promotion	116,000	4.2	73,800-	227,700	106,200	4.0	73,000-	162,800
General & Administrative	905,800	32.7	666,200-	1,036,700	806,000	30.5	500,500-	994,000
Total Expenses	2,767,000	100.0	2,457,200-	3,138,900	2,642,600	100.0	2,442,000-	3,014,200
Salaries:								
Engineering	152,700	16.5	132,300-	249,700	173,300	18.9	137,800-	253,300
Program & Production	204,700	22.1	160,700-	249,700	201,200	22.0	146,900-	239,400
News	180,200	19.5	127,900-	306,100	173,500	18.9	105,100-	302,000
Sales	218,100	23.6	179,200-	261,800	204,500	22.3	178,900-	248,000
Advertising & Promotion	22,900	2.5	15,700-	33,800	19,500	2.1	15,400-	33,800
General & Administrative	145,800	15.8	111,300-	195,000	144,500	15.8	117,400-	199,800
Total Salaries	924,400	100.0	781,600-	1,055,300	916,600	100.0	776,000-	1,118,400
Total Cost of Broadcast Rights	244,400		39,900-	567,400	243,200		32,600-	378,600
Music License Fees	51,700		33,600-	61,100	53,800		46,000-	62,900
Rating Services	63,600		35,400-	78,000	53,200		34,900-	72,800
Travel & Entertainment	31,100		26,300-	39,600	29,300		26,200-	38,400
Depreciation & Amortization	271,800		192,200-	397,400	269,200		188,000-	356,500
Interest	65,300		0-	377,300	52,500		0-	288,400
Utility Costs	111,800		70,400-	132,000	108,100		65,700-	132,200
Bad Debt Expense	31,800		18,400-	47,200	24,000		16,800-	41,500
Legal & Auditing Fees	21,400		8,200-	33,300	22,800		8,900-	34,200
Corporate Allocation Charges	11,000		0-	97,800	3,100		0-	79,100
Employee Fringe Benefit Costs	122,700		49,400-	154,800	126,400		43,000-	157,400
Station Insurance Costs	27,000		18,200-	31,800	25,800		19,300-	32,200
Pre-Tax Profit	539,300		140,100-	750,800	650,000		407,100-	800,200
Profit Margin		16.31%	4.68%-	23.34%		19.74%	14.65%-	24.36%
Fulltime Employment	48		45-	59	47		45-	61
Parttime Employment	5		3-	6	5		4-	6

Table 73
UHF Revenue and Expense Yardsticks
Revenue Size Under $2 Million

Revenue & Expense Items	All Stations (26) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	1,443,700	100.0	1,068,900-	1,829,700	1,484,500	100.0	1,289,600-	1,853,600
Network Compensation	97,900	6.8	38,900-	136,800	134,300	9.0	95,800-	146,800
National & Regional Advertisers	598,200	41.4	351,200-	730,500	733,200	49.4	493,100-	804,100
Local Advertisers	747,500	51.8	541,400-	1,063,900	616,900	41.6	543,800-	813,600
Total Net Revenues	1,365,900		1,012,500-	1,674,000	1,377,900		1,126,200-	1,652,600
Political Advertising Revenue	42,300		23,600-	70,000	45,200		24,900-	91,200
Revenues Other Than Time Sales	35,800		14,400-	63,600	29,100		15,300-	59,700
Trade-Outs & Barter	69,500		17,900-	131,600	58,200		15,800-	84,900
Expenses:								
Engineering	227,200	15.9	144,100-	308,400	211,200	18.6	134,600-	229,500
Program & Production	353,900	24.7	234,400-	482,800	281,100	24.8	206,300-	325,300
News	114,800	8.0	44,300-	163,000	104,900	9.2	19,500-	115,700
Sales	200,800	14.0	127,700-	274,300	154,500	13.6	103,900-	264,800
Advertising & Promotion	52,600	3.7	20,000-	83,600	23,700	2.1	17,100-	60,800
General & Administrative	483,700	33.8	317,800-	680,800	360,400	31.7	249,900-	385,500
Total Expenses	1,432,900	100.0	986,300-	1,867,000	1,135,900	100.0	847,100-	1,431,900
Salaries:								
Engineering	90,800	16.9	71,600-	141,600	106,800	18.2	79,500-	113,500
Program & Production	118,200	22.0	97,200-	175,300	144,300	24.5	83,700-	163,800
News	84,500	15.7	48,600-	126,400	77,000	13.1	51,100-	99,900
Sales	135,500	25.2	102,900-	189,000	134,900	22.9	73,700-	189,200
Advertising & Promotion	16,900	3.2	12,600-	20,800	17,500	3.0	11,800-	17,600
General & Administrative	90,700	16.9	81,600-	117,600	107,600	18.3	81,700-	112,100
Total Salaries	536,600	100.0	463,900-	684,100	588,100	100.0	375,500-	673,700
Total Cost of Broadcast Rights	99,500		54,800-	223,700	85,900		44,800-	106,600
Music License Fees	19,300		12,100-	23,900	21,300		17,600-	23,200
Rating Services	22,100		15,800-	34,200	24,900		16,500-	34,900
Travel & Entertainment	24,300		13,400-	35,200	19,600		8,600-	28,300
Depreciation & Amortization	189,800		96,100-	282,300	143,100		64,600-	357,700
Interest	73,800		3,300-	224,800	6,700		2,100-	256,300
Utility Costs	79,500		47,400-	107,400	79,500		45,600-	116,800
Bad Debt Expense	12,300		5,600-	23,400	12,300		7,800-	18,000
Legal & Auditing Fees	11,100		5,500-	21,900	9,100		5,800-	12,900
Corporate Allocation Charges	0		0-	21,200	0		0-	0
Employee Fringe Benefit Costs	28,800		16,500-	64,600	20,100		8,400-	48,200
Station Insurance Costs	15,200		9,800-	24,100	16,600		11,800-	23,400
Pre-Tax Profit	(67,000)		(383,600)-	212,900	242,000		150,600-	507,100
Profit Margin		(4.91%)	(36.36%)-	14.41%		17.56%	11.23%-	34.58%
Fulltime Employment	35		30-	41	33		30-	36
Parttime Employment	5		1-	7	3		1-	7

Table 74
UHF Independent Stations, Nationwide

Revenue & Expense Items	All Stations (38) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (24) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	7,115,200	100.0	4,227,300-	16,866,500	12,759,400	100.0	7,087,900-	21,546,500
Network Compensation	0	0.0	0-	17,800	0	0.0	0-	14,700
National & Regional Advertisers	4,297,600	60.4	2,189,100-	10,664,200	7,331,000	57.5	3,213,600-	14,686,200
Local Advertisers	2,817,600	39.6	1,720,000-	6,061,500	5,428,400	42.5	2,457,200-	6,914,600
Total Net Revenues	6,090,600		3,628,000-	13,766,900	10,899,600		6,003,200-	18,256,200
Political Advertising Revenue	53,800		27,100-	168,700	126,500		50,000-	302,600
Revenues Other Than Time Sales	123,100		32,400-	314,300	167,900		44,300-	399,800
Trade-Outs & Barter	344,400		177,000-	529,700	410,000		328,800-	610,100
Expenses:								
Engineering	512,500	9.4	348,400-	760,600	577,000	6.6	400,600-	1,316,500
Program & Production	2,049,900	37.7	1,227,300-	5,161,400	4,811,700	54.9	1,414,800-	6,113,700
News	53,800	1.0	29,700-	214,800	94,300	1.1	33,200-	285,000
Sales	734,900	13.5	428,800-	963,300	864,400	9.9	591,600-	1,238,000
Advertising & Promotion	365,600	6.7	213,600-	673,000	502,100	5.7	286,400-	830,200
General & Administrative	1,721,600	31.7	719,000-	2,257,900	1,916,200	21.9	744,300-	2,544,400
Total Expenses	5,438,300	100.0	3,048,400-	9,840,800	8,765,700	100.0	4,083,900-	12,297,200
Salaries:								
Engineering	216,600	17.4	142,500-	458,200	400,300	22.0	165,400-	610,100
Program & Production	296,400	23.8	230,900-	520,800	418,000	22.9	235,900-	616,300
News	39,100	3.1	20,600-	140,600	73,500	4.0	25,900-	197,900
Sales	364,700	29.3	239,600-	573,500	552,100	30.3	349,300-	633,300
Advertising & Promotion	49,400	4.0	30,300-	66,400	57,400	3.2	33,500-	72,500
General & Administrative	277,500	22.3	163,600-	335,000	320,900	17.6	204,700-	402,200
Total Salaries	1,243,800	100.0	828,400-	2,103,100	1,822,300	100.0	1,221,300-	2,459,600
Total Cost of Broadcast Rights	1,272,900		159,600-	3,729,700	3,036,800		792,600-	4,536,100
Music License Fees	62,600		29,200-	164,300	137,900		62,500-	236,900
Rating Services	109,800		69,600-	182,800	146,800		98,100-	246,300
Travel & Entertainment	72,600		32,200-	137,300	100,700		50,600-	156,600
Depreciation & Amortization	461,000		300,400-	817,800	461,000		312,700-	809,700
Interest	126,600		0-	571,400	212,600		0-	680,000
Utility Costs	152,200		116,000-	222,100	195,000		135,400-	233,100
Bad Debt Expense	68,500		36,400-	126,500	83,000		60,700-	148,300
Legal & Auditing Fees	22,500		8,900-	44,300	22,500		16,800-	57,300
Corporate Allocation Charges	0		0-	237,500	57,500		0-	394,400
Employee Fringe Benefit Costs	129,100		72,100-	253,200	206,000		111,400-	412,700
Station Insurance Costs	29,300		20,000-	40,400	36,000		27,400-	57,500
Pre-Tax Profit	652,300		(350,100)-	2,616,900	2,133,800		804,000-	5,639,900
Profit Margin		10.71%	(15.78%)-	31.13%		19.58%	11.98%-	36.07%
Fulltime Employment	62		48-	79	75		49-	84
Parttime Employment	4		1-	7	5		3-	14

Table 75
UHF Independent Revenue and Expense Yardsticks
ADI Markets 1 - 10

Revenue & Expense Items	All Stations (14) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	14,666,500	100.0	5,322,900-	23,429,300	18,720,800	100.0	7,689,000-	23,912,700
Network Compensation	0	0.0	0-	24,400	0	0.0	0-	46,700
National & Regional Advertisers	9,425,000	64.3	2,421,600-	15,742,500	12,677,100	67.7	3,173,800-	16,036,900
Local Advertisers	5,241,500	35.7	2,061,300-	7,633,200	6,043,700	32.3	4,951,200-	9,292,100
Total Net Revenues	12,312,700		4,812,600-	20,312,900	16,024,800		6,697,100-	21,305,500
Political Advertising Revenue	129,100		48,400-	325,900	130,200		87,200-	381,800
Revenues Other Than Time Sales	140,800		18,600-	622,000	154,500		20,900-	807,600
Trade-Outs & Barter	438,300		314,900-	575,700	495,600		396,100-	639,400
Expenses:								
Engineering	731,400	6.9	466,800-	1,407,300	1,481,300	11.5	444,100-	1,538,000
Program & Production	5,909,400	56.0	1,291,400-	7,973,400	6,670,000	51.6	1,407,500-	8,471,800
News	103,700	1.0	21,800-	246,700	161,400	1.2	26,700-	236,100
Sales	1,111,800	10.5	506,800-	1,712,400	1,461,200	11.3	838,300-	1,971,900
Advertising & Promotion	783,600	7.4	188,700-	925,500	892,100	6.9	201,700-	897,100
General & Administrative	1,911,500	18.1	783,500-	2,590,600	2,267,900	17.5	1,079,900-	2,710,900
Total Expenses	10,551,500	100.0	2,867,800-	14,133,800	12,934,000	100.0	5,329,500-	15,715,500
Salaries:								
Engineering	382,200	17.7	195,300-	819,300	713,700	29.4	180,800-	823,400
Program & Production	534,900	24.7	336,200-	657,100	501,700	20.7	372,700-	744,300
News	92,500	4.3	19,200-	148,400	95,200	3.9	31,500-	140,600
Sales	685,700	31.7	341,100-	671,600	642,200	26.5	489,700-	705,200
Advertising & Promotion	71,800	3.3	50,400-	72,500	63,900	2.6	47,500-	71,000
General & Administrative	397,100	18.3	253,100-	473,600	409,300	16.9	302,500-	478,900
Total Salaries	2,164,100	100.0	1,220,000-	2,858,300	2,426,100	100.0	1,541,800-	3,046,500
Total Cost of Broadcast Rights	3,797,900		181,300-	5,249,200	4,098,600		776,400-	6,030,400
Music License Fees	118,300		42,600-	247,300	171,700		62,300-	261,200
Rating Services	220,000		80,400-	368,700	273,300		183,600-	412,500
Travel & Entertainment	84,500		37,600-	173,200	132,900		46,000-	246,800
Depreciation & Amortization	376,500		277,800-	792,100	331,700		280,300-	826,000
Interest	169,600		64,900-	805,400	610,100		83,000-	821,400
Utility Costs	223,000		190,900-	285,500	229,000		196,800-	286,500
Bad Debt Expense	76,900		56,200-	128,200	90,100		62,600-	146,800
Legal & Auditing Fees	22,400		16,900-	45,900	27,100		17,000-	62,600
Corporate Allocation Charges	145,000		0-	461,000	287,100		0-	502,200
Employee Fringe Benefit Costs	190,100		95,300-	499,900	366,700		137,100-	550,400
Station Insurance Costs	30,600		26,100-	61,800	35,100		27,200-	93,100
Pre-Tax Profit	1,761,200		74,900-	6,218,200	3,090,800		936,000-	7,698,900
Profit Margin		14.30%	(8.00%)-	35.74%		19.29%	9.17%-	36.14%
Fulltime Employment	76		58-	90	80		63-	106
Parttime Employment	5		2-	8	5		3-	7

Table 76
UHF Independent Revenue and Expense Yardsticks
ADI Markets 11 - 50

Revenue & Expense Items	All Stations (20) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,300,400	100.0	4,294,800-	12,807,200	12,212,500	100.0	5,165,800-	17,007,100
Network Compensation	0	0.0	0-	17,400	0	0.0	0-	8,000
National & Regional Advertisers	3,368,700	63.6	2,281,200-	6,621,800	6,230,100	51.0	3,234,500-	10,966,100
Local Advertisers	1,931,700	36.4	1,853,500-	5,934,000	5,982,400	49.0	1,959,200-	6,760,500
Total Net Revenues	4,602,700		3,818,900-	10,678,900	10,149,900		4,273,600-	14,023,200
Political Advertising Revenue	35,200		26,000-	118,200	110,600		29,400-	209,500
Revenues Other Than Time Sales	126,600		46,500-	317,800	303,500		64,900-	349,800
Trade-Outs & Barter	295,600		186,600-	452,000	351,100		263,300-	555,200
Expenses:								
Engineering	371,200	9.0	343,800-	694,500	607,400	7.9	386,100-	783,800
Program & Production	1,522,500	37.0	1,329,900-	4,478,800	3,826,400	49.9	1,264,600-	4,923,700
News	41,200	1.0	25,300-	96,800	65,700	0.9	32,600-	413,400
Sales	527,800	12.8	468,400-	847,500	781,400	10.2	577,800-	850,200
Advertising & Promotion	274,700	6.7	267,800-	534,100	418,400	5.5	308,300-	547,700
General & Administrative	1,372,400	33.4	822,400-	1,949,400	1,968,500	25.7	714,400-	2,216,100
Total Expenses	4,109,700	100.0	3,907,400-	8,731,700	7,667,700	100.0	3,845,900-	9,688,500
Salaries:								
Engineering	127,300	15.1	135,200-	407,800	453,400	25.0	154,200-	469,900
Program & Production	228,600	27.2	235,900-	446,200	350,600	19.3	235,200-	520,100
News	27,800	3.3	23,100-	68,800	38,700	2.1	21,200-	341,200
Sales	262,000	31.2	218,200-	508,800	585,200	32.3	287,500-	625,300
Advertising & Promotion	29,200	3.5	22,200-	51,300	55,900	3.1	22,500-	71,800
General & Administrative	165,800	19.7	151,000-	297,500	328,400	18.1	149,200-	313,900
Total Salaries	840,600	100.0	750,600-	1,819,300	1,812,200	100.0	783,800-	2,074,700
Total Cost of Broadcast Rights	1,272,900		158,500-	2,823,100	2,729,700		841,200-	3,648,800
Music License Fees	59,300		32,000-	145,900	122,000		62,900-	170,600
Rating Services	94,400		73,600-	136,300	127,000		90,700-	159,300
Travel & Entertainment	82,400		35,100-	133,000	102,400		64,600-	159,200
Depreciation & Amortization	537,600		386,600-	1,005,300	537,100		361,300-	809,700
Interest	1,800		0-	404,100	0		0-	346,800
Utility Costs	136,300		86,500-	182,100	137,900		100,500-	193,100
Bad Debt Expense	73,800		36,200-	146,600	85,900		63,500-	161,000
Legal & Auditing Fees	22,500		7,300-	48,200	22,100		14,000-	40,200
Corporate Allocation Charges	0		0-	111,100	0		0-	246,100
Employee Fringe Benefit Cost	117,700		69,200-	154,400	141,200		88,100-	260,400
Station Insurance Cost	29,900		19,400-	40,800	36,200		29,500-	59,600
Pre-Tax Profit	493,000		(499,900)-	2,338,500	2,482,100		1,117,900-	4,008,400
Profit Margin		10.71%	(13.58%)-	29.81%		24.45%	16.63%-	41.41%
Fulltime Employment	49		47-	73	69		47-	82
Parttime Employment	3		1-	7	5		2-	19

Table 77
UHF Independent Revenue and Expense Yardsticks
Revenue Size $8 Million & Over

Revenue & Expense Items	All Stations (14) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (14) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	19,974,100	100.0	13,035,700-	23,429,300			
Network Compensation	0	0.0	0-	38,800			
National & Regional Advertisers	13,006,200	65.1	8,843,100-	15,742,500			
Local Advertisers	6,968,000	34.9	5,441,900-	7,633,200			
Total Net Revenues	16,799,700		11,113,900-	20,312,900			
Political Advertising Revenue	201,800		104,800-	396,500			
Revenues Other Than Time Sales	316,100		53,900-	622,000			
Trade-Outs & Barter	452,800		340,500-	646,100			
Expenses:							
Engineering	1,165,800	9.6	550,400-	1,568,800			
Program & Production	6,463,200	53.2	4,836,200-	7,973,400			
News	103,200	0.8	36,100-	204,700			
Sales	1,034,100	8.5	829,500-	1,582,600			
Advertising & Promotion	801,600	6.6	508,200-	912,000			
General & Administrative	2,576,200	21.2	1,842,000-	2,715,300			
Total Expenses	12,144,000	100.0	9,348,600-	14,133,800			
Salaries:							
Engineering	629,300	24.6	378,300-	819,300			
Program & Production	675,800	26.4	429,800-	745,600			
News	84,400	3.3	26,200-	117,500			
Sales	692,900	27.0	491,500-	653,300			
Advertising & Promotion	75,400	2.9	52,800-	74,600			
General & Administrative	404,200	15.8	258,500-	473,600			
Total Salaries	2,562,000	100.0	1,819,300-	2,858,300			
Total Cost of Broadcast Rights	4,035,700		3,096,900-	5,249,200			
Music License Fees	195,700		157,100-	264,100			
Rating Services	214,600		136,300-	350,300			
Travel & Entertainment	147,800		94,900-	189,500			
Depreciation & Amortization	619,200		326,900-	861,800			
Interest	106,300		0-	805,300			
Utility Costs	223,000		181,300-	294,200			
Bad Debt Expense	131,000		70,300-	151,800			
Legal & Auditing Fees	20,500		16,500-	71,700			
Corporate Allocation Charges	240,400		0-	510,800			
Employee Fringe Benefit Costs	284,600		169,200-	499,900			
Station Insurance Costs	39,500		26,700-	69,700			
Pre-Tax Profit	4,655,800		1,411,500-	8,002,200			
Profit Margin		27.71%	10.85%-	37.45%			
Fulltime Employment	81		73-	99			
Parttime Employment	6		2-	17			

Same As All Stations

Table 78
UHF Independent Revenue and Expense Yardsticks
Revenue Size $4 Million - $8 Million

Revenue & Expense Items	All Stations (12) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (6) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	6,523,100	100.0	5,172,200-	7,682,100	7,429,400	100.0	
Network Compensation	0	0.0	0-	15,600	0	0.0	
National & Regional Advertisers	4,013,800	61.5	2,548,500-	4,645,800	3,478,900	46.8	
Local Advertisers	2,509,300	38.5	2,011,000-	4,598,000	3,950,500	53.2	
Total Net Revenues	5,578,300		4,315,600-	6,596,100	6,481,300		
Political Advertising Revenue	42,400		27,900-	128,900	127,600		
Revenues Other Than Time Sales	123,100		46,500-	174,500	140,800		
Trade-Outs & Barter	357,900		283,800-	522,500	416,400		
Expenses:							
Engineering	512,000	9.4	343,800-	713,400	465,500	8.6	
Program & Production	1,934,600	35.6	886,500-	2,283,500	1,579,000	29.3	
News	55,200	1.0	32,600-	404,200	377,200	7.0	
Sales	773,500	14.2	532,700-	975,000	760,300	14.1	
Advertising & Promotion	381,500	7.0	202,700-	603,900	362,300	6.7	
General & Administrative	1,785,100	32.8	1,184,700-	1,839,400	1,840,500	34.2	
Total Expenses	5,442,000	100.0	4,336,600-	6,929,400	5,384,800	100.0	**Sample Insufficient To Be Meaningful**
Salaries:							
Engineering	178,500	14.2	147,200-	285,800	201,200	12.1	
Program & Production	322,000	25.6	243,200-	367,624	271,800	16.4	
News	42,800	3.4	24,300-	324,200	256,100	15.4	
Sales	388,300	30.9	287,700-	589,200	585,500	35.3	
Advertising & Promotion	39,500	3.1	19,400-	55,200	36,600	2.2	
General & Administrative	284,700	22.7	158,800-	325,100	307,600	18.5	
Total Salaries	1,255,900	100.0	1,027,400-	1,517,200	1,658,700	100.0	
Total Cost of Broadcast Rights	1,203,400		216,000-	2,781,900	1,203,400		
Music License Fees	62,600		30,500-	81,700	74,500		
Rating Services	98,100		76,000-	152,500	98,100		
Travel & Entertainment	80,500		34,500-	107,000	72,600		
Depreciation & Amortization	504,500		382,300-	1,017,500	403,200		
Interest	72,400		1,200-	471,800	104,800		
Utility Costs	160,400		130,600-	219,600	155,600		
Bad Debt Expense	63,100		35,100-	91,900	68,800		
Legal & Auditing Fees	37,500		10,700-	61,900	37,400		
Corporate Allocation Charges	0		0-	99,900	29,800		
Employee Fringe Benefit Costs	119,200		94,100-	175,100	160,800		
Station Insurance Costs	28,700		15,300-	38,100	36,000		
Pre-Tax Profit	136,300		(1,267,600)-	1,072,400	1,096,500		
Profit Margin		2.44%	(29.51%)-	17.91%		16.92%	
Fulltime Employment	53		48-	68	60		
Parttime Employment	2		1-	7	6		

Table 79
UHF Independent Revenue and Expense Yardsticks
Revenue Size Under $4 Million

Revenue & Expense Items	All Stations (12) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (4) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)
Total Time Sales:	3,624,700	100.0	1,172,500-	4,227,300			
Network Compensation	0	0.0	0-	18,400			
National & Regional Advertisers	2,101,700	58.0	386,500-	2,189,100			
Local Advertisers	1,522,900	42.0	460,700-	1,983,000			
Total Net Revenues	3,393,700		1,151,600-	3,628,000			
Political Advertising Revenue	26,000		14,400-	50,600			
Revenues Other Than Time Sales	61,000		9,000-	158,500			
Trade-Outs & Barter	164,200		23,200-	286,600			
Expenses:							
Engineering	467,800	12.4	198,700-	436,300			
Program & Production	1,623,500	42.9	621,800-	1,503,400			
News	26,200	0.7	12,000-	164,400			
Sales	477,700	12.6	176,600-	430,700			
Advertising & Promotion	255,300	6.7	57,500-	319,200			
General & Administrative	932,000	24.6	435,700-	982,000			
Total Expenses	3,782,500	100.0	1,960,600-	3,527,200			
Salaries:							
Engineering	183,000	18.3	118,800-	172,500			
Program & Production	237,700	23.7	110,000-	261,000			
News	25,200	2.5	6,800-	162,100			
Sales	277,200	27.7	143,900-	291,700			
Advertising & Promotion	39,200	3.9	18,600-	36,600			
General & Administrative	239,200	23.9	112,200-	255,900			
Total Salaries	1,001,900	100.0	622,200-	861,700			
Total Cost of Broadcast Rights	351,900		23,200-	988,800			
Music License Fees	27,400		9,600-	47,800			
Rating Services	29,100		14,500-	78,000			
Travel & Entertainment	29,600		24,600-	40,100			
Depreciation & Amortization	320,500		189,800-	421,300			
Interest	190,400		65,900-	489,700			
Utility Costs	101,500		79,500-	147,000			
Debt Expense	40,200		30,300-	73,700			
Legal & Auditing Fees	22,100		1,900-	36,100			
Corporate Allocation Charges	0		0-	0			
Employee Fringe Benefit Costs	31,200		18,900-	107,400			
Station Insurance Costs	25,600		11,300-	29,400			
Pre-Tax Profit	(388,737)		(846,500)-	643,600			
Profit Margin		(11.45%)	(67.23%)-	18.51%			
Fulltime Employment	47		45-	49			
Parttime Employment	4		1-	5			

Sample Insufficient To Be Meaningful

Table 80
UHF Affiliate Stations, Nationwide

Revenue & Expense Items	All Stations (64) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (49) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	3,835,700	100.0	1,829,700-	5,310,600	4,330,400	100.0	2,556,400-	5,459,900
Network Compensation	329,900	8.6	136,800-	396,700	353,400	8.2	180,200-	419,900
National & Regional Advertisers	1,736,500	45.3	756,700-	2,773,000	2,064,000	47.7	1,195,900-	2,896,800
Local Advertisers	1,769,200	46.1	972,200-	2,588,600	1,913,100	44.2	1,088,400-	2,638,600
Total Net Revenues	3,304,900		1,677,100-	4,688,700	3,691,800		2,316,000-	4,719,300
Political Advertising Revenue	94,200		45,200-	209,800	113,000		55,000-	232,500
Revenues Other Than Time Sales	58,400		33,200-	146,000	58,900		31,800-	157,500
Trade-Outs & Barter	85,600		43,300-	163,200	80,800		43,500-	159,000
Expenses:								
Engineering	391,100	14.1	213,300-	531,900	417,300	14.3	223,600-	540,500
Program & Production	637,400	23.0	341,900-	954,900	693,300	23.7	417,100-	1,047,500
News	346,900	12.5	141,800-	600,800	376,900	12.9	145,600-	599,100
Sales	362,200	13.1	223,800-	481,100	377,100	12.9	241,100-	567,300
Advertising & Promotion	102,100	3.7	48,600-	170,400	107,100	3.7	64,000-	170,300
General & Administrative	934,000	33.7	510,000-	1,307,500	952,800	32.6	480,900-	1,293,600
Total Expenses	2,773,600	100.0	1,690,900-	3,898,200	2,924,400	100.0	1,829,500-	3,872,200
Salaries:								
Engineering	199,700	18.8	105,200-	290,100	208,000	18.9	131,000-	306,000
Program & Production	209,400	19.7	135,500-	319,500	222,500	20.3	157,800-	386,000
News	258,100	24.3	108,500-	448,100	271,100	24.7	139,300-	450,500
Sales	228,900	21.6	156,800-	342,700	232,100	21.1	176,200-	356,700
Advertising & Promotion	21,000	2.0	15,500-	32,800	19,900	1.8	15,400-	32,800
General & Administrative	142,900	13.5	101,400-	196,200	145,100	13.2	108,900-	206,400
Total Salaries	1,060,100	100.0	636,900-	1,608,500	1,098,700	100.0	746,200-	1,622,900
Total Cost of Broadcast Rights	244,400		99,200-	409,700	249,600		99,400-	475,200
Music License Fees	57,500		23,500-	70,500	61,800		32,300-	77,100
Rating Services	50,500		26,900-	70,600	56,100		35,400-	73,100
Travel & Entertainment	35,200		24,700-	68,500	34,800		25,000-	67,100
Depreciation & Amortization	267,600		146,200-	407,800	288,100		174,700-	447,100
Interest	22,100		0-	204,200	12,600		0-	126,600
Utility Costs	116,100		76,300-	150,000	124,400		88,500-	170,600
Debt Expense	22,900		11,800-	34,800	23,400		12,600-	34,700
Legal & Auditing Fees	17,400		7,100-	34,300	16,500		7,200-	30,700
Corporate Allocation Charges	37,500		0-	181,700	43,500		0-	200,500
Employee Fringe Benefit Costs	122,700		41,200-	207,300	148,600		48,200-	232,500
Station Insurance Costs	23,600		15,100-	36,100	24,500		16,100-	35,900
Pre-Tax Profit	531,300		37,400-	982,700	767,400		395,200-	1,071,900
Profit Margin		16.08%	2.27%-	24.49%		20.79%	12.96%-	26.75%
Fulltime Employment	58		37-	76	63		44-	78
Parttime Employment	5		3-	8	6		3-	8

Table 81
UHF Affiliate Revenue and Expense Yardsticks
ADI Markets 1 - 50

Revenue & Expense Items	All Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (8) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,018,700	100.0	3,492,000-	7,941,900	6,543,300	100.0	3,624,500-	10,911,100
Network Compensation	438,600	8.7	277,900-	606,600	482,500	7.4	349,900-	650,400
National & Regional Advertisers	2,339,200	46.4	1,225,100-	4,181,500	3,360,000	51.4	1,573,100-	5,837,900
Local Advertisers	2,250,900	44.8	1,395,600-	4,262,800	2,700,800	41.3	1,677,600-	4,853,200
Total Net Revenues	5,025,200		3,020,200-	6,938,700	5,473,000		3,359,000-	9,149,200
Political Advertising Revenue	105,900		21,700-	200,600	135,400		57,800-	238,500
Revenues Other Than Time Sales	49,800		26,600-	178,700	65,600		25,000-	173,200
Trade-Outs & Barter	138,100		14,000-	316,200	161,200		14,400-	325,500
Expenses:								
Engineering	649,600	14.6	378,300-	842,000	632,500	14.9	439,100-	805,500
Program & Production	1,314,100	29.5	594,000-	1,881,000	1,225,500	29.0	778,400-	2,343,300
News	719,800	16.2	151,400-	928,900	642,400	15.2	233,200-	1,043,700
Sales	438,200	9.8	249,900-	693,300	523,400	12.4	259 200-	836,800
Advertising & Promotion	249,900	5.6	97,200-	554,400	224,100	5.3	107,400-	540,200
General & Administrative	1,080,100	24.3	720,200-	1,597,200	985,000	23.3	750,000-	1,568,100
Total Expenses	4,451,500	100.0	2,106,300-	7,461,000	4,232,900	100.0	3,050,500-	7,204,300
Salaries:								
Engineering	339,000	18.1	202,000-	396,000	300,500	19.0	210,800-	411,000
Program & Production	365,300	19.5	127,500-	447,000	342,600	21.7	136,000-	616,100
News	531,400	28.3	98,100-	761,100	418,000	26.5	67,200-	832,000
Sales	359,400	19.2	186,400-	451,300	303,600	19.2	187,900-	579,200
Advertising & Promotion	45,700	2.4	25,900-	74,600	34,000	2.2	28,200-	79,100
General & Administrative	235,400	12.5	114,400-	266,700	180,500	11.4	131,900-	289,700
Total Salaries	1,876,300	100.0	768,200-	2,217,100	1,579,200	100.0	962,100-	2,625,800
Total Cost of Broadcast Rights	688,900		230,500-	1,168,500	721,600		415,800-	1,587,800
Music License Fees	71,000		52,200-	88,000	81,900		67,800-	130,000
Rating Services	104,700		53,200-	126,000	106,400		91,700-	121,700
Travel & Entertainment	39,800		32,100-	95,200	39,100		30,000-	87,900
Depreciation & Amortization	199,400		101,600-	626,700	265,400		108,300-	691,600
Interest	14,700		0-	95,600	9,500		900-	58,900
Utility Costs	173,000		106,600-	221,200	180,100		116,500-	252,500
Bad Debt Expense	41,200		21,100-	48,400	44,600		33,000-	68,400
Legal & Auditing Fees	25,700		12,100-	50,500	26,400		19,800-	47,500
Corporate Allocation Charges	36,000		0-	269,500	1,600		0-	252,400
Employee Fringe Benefit Costs	122,000		42,500-	320,200	166,000		45,600-	396,600
Station Insurance Costs	30,500		15,100-	54,700	36,300		20,200-	52,600
Pre-Tax Profit	573,600		(268,600)-	2,369,900	1,240,100		431,400-	2,411,200
Profit Margin		11.41%	(14.61%)-	34.67%		22.66%	9.14%-	38.21%
Fulltime Employment	76		44-	93	82		51-	95
Parttime Employment	5		3-	7	5		4-	8

Table 82
UHF Affiliate Revenue and Expense Yardsticks
ADI Markets 51 - 100

Revenue & Expense Items	All Stations (28)				Profit Only Stations (23)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,000,800	100.0	3,676,300-	5,688,200	5,165,900	100.0	4,150,300-	5,757,300
Network Compensation	371,200	7.4	232,300-	435,200	364,700	7.1	299,500-	437,100
National & Regional Advertisers	2,493,300	49.9	1,383,100-	3,002,500	2,494,800	48.3	1,929,400-	3,300,400
Local Advertisers	2,136,300	42.7	1,231,000-	2,834,100	2,306,300	44.6	1,269,400-	2,852,100
Total Net Revenues	4,369,700		3,146,500-	4,916,500	4,455,700		3,320,000-	4,978,100
Political Advertising Revenue	128,400		54,400-	273,400	147,900		71,000-	273,400
Revenues Other Than Time Sales	81,000		48,700-	188,400	73,800		47,500-	195,200
Trade-Outs & Barter	104,500		52,700-	166,800	93,600		52,100-	152,300
Expenses:								
Engineering	485,900	13.8	284,100-	594,500	495,500	14.1	350,800-	600,600
Program & Production	880,400	25.0	577,500-	1,093,200	854,900	24.4	640,700-	1,099,300
News	495,600	14.1	231,500-	673,900	511,000	14.6	354,700-	676,400
Sales	413,400	11.7	292,300-	591,700	443,800	12.7	310,400-	636,800
Advertising & Promotion	141,800	4.0	103,100-	173,700	138,700	4.0	103,100-	183,700
General & Administrative	1,109,800	31.5	707,500-	1,604,100	1,063,200	30.3	736,500-	1,381,700
Total Expenses	3,526,800	100.0	2,485,600-	4,401,000	3,507,000	100.0	2,496,300-	4,312,300
Salaries:								
Engineering	230,200	16.8	133,100-	328,600	257,600	18.0	170,200-	334,400
Program & Production	306,600	22.3	200,300-	397,600	320,700	22.4	213,000-	399,900
News	338,000	24.6	183,200-	461,400	342,800	24.0	257,500-	461,600
Sales	303,000	22.1	188,400-	373,800	311,000	21.7	209,400-	391,400
Advertising & Promotion	20,700	1.5	14,600-	25,900	19,900	1.4	14,600-	25,900
General & Administrative	175,700	12.8	126,600-	222,100	178,300	12.5	136,600-	226,300
Total Salaries	1,374,200	100.0	967,700-	1,864,300	1,430,400	100.0	1,052,900-	1,885,800
Total Cost of Broadcast Rights	318,800		186,100-	449,300	316,700		161,400-	475,200
Music License Fees	62,200		51,300-	80,100	69,000		58,500-	83,900
Rating Services	67,700		50,400-	72,500	69,000		56,100-	72,700
Travel & Entertainment	48,500		25,000-	79,100	48,000		26,200-	78,400
Depreciation & Amortization	307,300		240,100-	483,300	338,600		263,100-	483,400
Interest	10,400		0-	127,900	8,100		0-	110,300
Utility Costs	129,300		91,100-	176,000	142,400		106,100-	181,700
Bad Debt Expense	23,800		14,300-	32,400	23,900		15,200-	33,000
Legal & Auditing Fees	17,000		7,200-	45,400	13,100		6,300-	34,400
Corporate Allocation Charges	79,100		0-	207,500	128,500		29,200-	247,100
Employee Fringe Benefit Costs	155,000		106,800-	254,400	174,100		128,100-	258,600
Station Insurance Costs	25,800		16,000-	37,600	25,500		16,800-	37,900
Pre-Tax Profit	843,000		138,300-	1,090,800	948,700		647,200-	1,131,600
Profit Margin		19.29%	4.22%-	22.27%		21.29%	13.37%-	24.36%
Fulltime Employment	66		57-	85	67		63-	86
Parttime Employment	6		4-	11	6		4-	11

Table 83
UHF Affiliate Revenue and Expense Yardsticks
ADI Markets 101 & Over

Revenue & Expense Items	All Stations (25) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (18) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	1,853,600	100.0	1,396,700-	3,849,700	2,209,200	100.0	1,456,700-	4,115,100
Network Compensation	131,700	7.1	109,600-	277,200	172,500	7.8	119,800-	290,600
National & Regional Advertisers	820,100	44.2	601,800-	1,480,200	974,700	44.1	669,100-	1,582,700
Local Advertisers	901,800	48.7	561,600-	1,618,300	1,061,900	48.1	563,000-	1,741,800
Total Net Revenues	1,655,100		1,275,800-	3,205,500	1,897,000		1,332,800-	3,492,900
Political Advertising Revenue	70,500		42,300-	124,900	80,700		43,700-	134,300
Revenues Other Than Time Sales	40,100		22,300-	75,500	36,900		17,100-	63,000
Trade-Outs & Barter	66,200		22,300-	96,900	67,700		19,700-	151,200
Expenses:								
Engineering	210,500	14.7	190,800-	387,600	245,900	15.6	188,700-	404,600
Program & Production	292,900	20.4	253,200-	510,200	394,800	25.1	250,600-	520,500
News	162,300	11.3	92,800-	272,000	148,100	9.4	56,400-	300,500
Sales	192,800	13.4	134,300-	383,300	280,200	17.8	111,600-	397,900
Advertising & Promotion	46,200	3.2	23,400-	83,600	61,300	3.9	21,500-	87,500
General & Administrative	529,400	36.9	341,700-	1,027,800	444,300	28.2	317,800-	1,024,600
Total Expenses	1,434,000	100.0	1,041,800-	2,646,000	1,574,600	100.0	962,800-	2,637,300
Salaries:								
Engineering	94,300	16.2	80,700-	186,900	124,100	16.9	87,100-	220,700
Program & Production	119,700	20.6	103,700-	217,300	156,700	21.3	123,600-	214,900
News	125,400	21.5	74,100-	231,700	153,700	20.9	64,600-	245,800
Sales	140,500	24.1	103,700-	273,900	174,800	23.8	91,300-	268,900
Advertising & Promotion	15,000	2.6	15,600-	32,700	17,100	2.3	15,800-	30,000
General & Administrative	87,000	14.9	87,100-	147,900	108,600	14.8	94,300-	150,900
Total Salaries	581,900	100.0	505,800-	1,003,400	734,800	100.0	496,400-	1,008,500
Total Cost of Broadcast Rights	99,500		54,700-	230,700	99,300		54,700-	236,900
Music License Fees	24,400		18,100-	56,800	25,700		18,900-	58,100
Rating Services	25,400		17,700-	37,700	28,200		21,000-	45,100
Travel & Entertainment	27,900		19,800-	35,300	27,900		19,500-	34,700
Depreciation & Amortization	200,900		118,300-	363,000	198,900		107,100-	359,400
Interest	98,200		500-	315,900	46,500		0-	269,300
Utility Costs	88,800		55,000-	117,700	88,800		53,600-	119,600
Bad Debt Expense	16,100		7,900-	26,700	16,100		7,900-	23,700
Legal & Auditing Fees	11,400		6,000-	29,700	11,400		6,600-	27,700
Corporate Allocation Charges	0		0-	65,400	0		0-	83,900
Employee Fringe Benefit Costs	48,800		18,500-	127,900	48,800		17,300-	138,100
Station Insurance Costs	19,900		12,400-	27,900	21,800		13,600-	27,500
Pre-Tax Profit	221,100		(125,700)-	559,200	322,400		218,100-	586,500
Profit Margin		13.36%	(4.06%)-	26.73%		17.00%	13.06%-	29.60%
Fulltime Employment	38		32-	50	41		33-	51
Parttime Employment	5		2-	7	6		3-	7

Table 84
UHF Affiliate Revenue and Expense Yardsticks
Revenue Size $5 Million & Over

	All Stations (12)				Profit Only Stations (10)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	6,823,500	100.0	6,345,000-	8,560,800	7,383,100	100.0	6,436,200-	9,431,700
Network Compensation	442,200	6.5	398,600-	655,900	418,700	5.7	378,000-	693,100
National & Regional Advertisers	3,269,900	47.9	2,918,700-	4,268,900	3,669,800	49.7	2,922,700-	4,821,000
Local Advertisers	3,111,400	45.6	2,487,800-	4,217,300	3,294,600	44.6	2,590,400-	4,459,600
Total Net Revenues	6,152,200		5,321,000-	8,204,500	6,665,600		5,411,100-	8,892,000
Political Advertising Revenue	223,500		58,900-	513,700	223,500		90,202-	508,900
Revenues Other Than Time Sales	167,800		42,400-	295,600	115,000		36,300-	248,500
Trade-Outs & Barter	97,400		13,200-	276,300	61,800		10,900-	224,100
Expenses:								
Engineering	590,600	12.1	600,900-	861,600	653,700	12.7	578,800-	848,500
Program & Production	1,327,800	27.1	1,150,200-	1,962,800	1,304,400	25.3	1,101,900-	2,035,100
News	814,400	16.6	628,300-	1,251,100	901,400	17.5	553,600-	1,409,500
Sales	561,200	11.5	516,700-	780,600	621,100	12.0	517,700-	832,500
Advertising & Promotion	163,800	3.3	107,400-	540,200	181,300	3.5	106,800-	395,800
General & Administrative	1,437,000	29.4	957,000-	2,136,500	1,493,400	29.0	936,100-	1,878,400
Total Expenses	4,894,900	100.0	4,245,100-	7,400,400	5,155,300	100.0	3,959,500-	6,691,000
Salaries:								
Engineering	286,700	15.9	231,000-	419,100	290,900	14.0	218,600-	416,300
Program & Production	352,400	19.6	398,600-	621,200	415,500	19.9	378,700-	721,700
News	580,000	32.2	484,800-	889,200	714,200	34.3	414,200-	952,900
Sales	356,400	19.8	349,100-	506,600	430,800	20.7	343,200-	540,700
Advertising & Promotion	25,800	1.4	24,800-	73,400	29,900	1.4	23,600-	72,300
General & Administrative	198,100	11.0	178,400-	342,700	202,800	9.7	169,300-	326,200
Total Salaries	1,799,300	100.0	1,605,400-	2,396,100	2,084,100	100.0	1,438,300-	2,495,000
Total Cost of Broadcast Rights	774,000		374,500-	1,233,000	676,000		345,400-	1,190,600
Music License Fees	85,500		72,400-	138,600	94,700		77,100-	142,600
Rating Services	102,400		70,700-	121,600	95,400		68,600-	112,600
Travel & Entertainment	76,300		49,000-	132,400	83,700		40,500-	141,500
Depreciation & Amortization	483,600		262,600-	777,000	483,600		319,900-	777,700
Interest	10,200		300-	226,200	10,200		800-	208,900
Utility Costs	186,400		160,500-	191,000	186,400		168,800-	207,900
Bad Debt Expense	36,800		28,200-	68,200	36,800		28,700-	75,800
Legal & Auditing Fees	39,600		15,500-	51,600	30,500		10,900-	47,600
Corporate Allocation Charges	169,100		0-	335,400	169,100		0-	334,900
Employee Fringe Benefit Costs	267,900		148,600-	358,400	267,900		161,300-	371,100
Station Insurance Costs	39,000		28,400-	57,800	39,000		29,400-	66,400
Pre-Tax Profit	1,257,300		631,600-	2,328,800	1,510,300		1,075,800-	2,383,700
Profit Margin		20.44%	9.88%-	34.10%		22.66%	18.35%-	37.51%
Fulltime Employment	94		81-	99	94		83-	98
Parttime Employment	6		4-	10	8		5-	11

Table 85
UHF Affiliate Revenue and Expense Yardsticks
Revenue Size $4 Million - $5 Million

Revenue & Expense Items	All Stations (14) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (13) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,083,600	100.0	4,860,800-	5,405,600	5,165,900	100.0	4,836,700-	5,416,800
Network Compensation	371,300	7.3	329,100-	431,500	378,700	7.3	319,200-	433,300
National & Regional Advertisers	2,187,000	43.0	1,937,200-	2,757,900	2,260,600	43.8	1,957,800-	2,938,700
Local Advertisers	2,525,300	49.7	1,828,900-	2,902,700	2,526,600	48.9	1,310,000-	2,816,100
Total Net Revenues	4,434,900		4,308,200-	4,698,900	4,455,700		4,299,000-	4,701,500
Political Advertising Revenue	170,300		78,800-	234,700	192,700		76,000-	247,600
Revenues Other Than Time Sales	162,900		84,600-	207,500	158,000		81,000-	218,600
Trade-Outs & Barter	108,900		57,700-	160,500	121,000		60,300-	164,700
Expenses:								
Engineering	451,500	12.8	376,100-	539,800	462,900	13.2	367,300-	540,500
Program & Production	814,600	23.0	608,800-	989,600	813,400	23.2	679,500-	1,006,900
News	592,500	16.7	454,100-	676,400	562,500	16.1	443,300-	652,500
Sales	476,100	13.4	381,500-	626,200	485,600	13.9	374,300-	643,500
Advertising & Promotion	134,100	3.8	89,900-	179,400	128,700	3.7	88,700-	169,700
General & Administrative	1,072,400	30.3	931,800-	1,455,800	1,046,200	29.9	907,800-	1,307,000
Total Expenses	3,541,200	100.0	3,197,500-	4,089,900	3,499,400	100.0	3,188,400-	3,970,000
Salaries:								
Engineering	240,200	16.1	192,100-	329,200	247,500	16.2	186,200-	340,600
Program & Production	303,000	20.3	219,900-	385,900	315,400	20.7	268,400-	391,700
News	432,100	28.9	305,300-	461,600	421,000	27.6	296,700-	460,400
Sales	330,600	22.1	282,800-	369,400	335,400	22.0	279,600-	371,600
Advertising & Promotion	19,300	1.3	15,000-	31,600	19,300	1.3	14,800-	26,400
General & Administrative	168,100	11.3	146,300-	254,100	185,000	12.1	147,300-	270,100
Total Salaries	1,493,300	100.0	1,245,500-	1,652,600	1,523,600	100.0	1,218,600-	1,664,600
Total Cost of Broadcast Rights	300,900		225,200-	506,100	308,800		218,000-	563,000
Music License Fees	65,700		59,800-	76,100	67,000		59,400-	78,100
Rating Services	56,400		44,800-	70,000	62,700		47,600-	70,000
Travel & Entertainment	52,300		37,100-	77,400	54,100		44,400-	78,000
Depreciation & Amortization	335,300		262,100-	483,700	321,300		261,100-	450,000
Interest	19,600		0-	125,300	11,000		0-	121,500
Utility Costs	140,600		113,300-	169,900	142,400		119,500-	172,900
Bad Debt Expense	23,200		15,900-	38,500	21,300		15,800-	33,700
Legal & Auditing Fees	19,100		4,000-	41,400	13,200		3,700-	34,300
Corporate Allocation Charges	171,700		19,500-	263,700	185,200		60,800-	281,600
Employee Fringe Benefit Costs	220,800		151,000-	247,200	226,600		149,900-	248,700
Station Insurance Costs	25,300		15,800-	38,200	24,500		15,700-	35,000
Pre-Tax Profit	893,700		527,200-	1,051,600	956,300		577,400-	1,071,200
Profit Margin		20.15%	11.86%-	23.22%		21.46%	12.96%-	24.13%
Fulltime Employment	67		66-	79	67		65-	79
Parttime Employment	6		4-	11	7		5-	11

Table 86
UHF Affiliate Revenue and Expense Yardsticks
Revenue Size $2 Million - $ 4 Million

	All Stations (17)				Profit Only Stations (15)			
Revenue & Expense Items	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	3,624,800	100.0	2,931,100-	4,124,200	3,830,900	100.0	3,492,000-	4,150,300
Network Compensation	349,100	9.6	189,000-	371,900	387,100	10.1	277,900-	396,200
National & Regional Advertisers	1,648,700	45.5	1,201,800-	2,199,100	1,758,100	45.9	1,335,900-	2,240,000
Local Advertisers	1,627,000	44.9	1,332,500-	1,881,200	1,685,700	44.0	1,269,400-	1,931,100
Total Net Revenues	3,278,100		2,540,100-	3,509,300	3,285,300		2,958,900-	3,566,500
Political Advertising Revenue	102,200		70,000-	156,000	102,500		71,000-	161,300
Revenues Other Than Time Sales	47,400		33,500-	70,400	47,400		32,800-	68,400
Trade-Outs & Barter	115,100		51,100-	169,300	122,700		49,200-	173,500
Expenses:								
Engineering	386,200	14.1	305,800-	453,200	400,900	15.2	327,600-	473,700
Program & Production	629,800	23.0	510,200-	742,100	653,400	24.8	502,200-	798,100
News	255,100	9.3	204,000-	400,400	249,800	9.5	195,000-	337,400
Sales	357,900	13.1	244,200-	369,300	313,000	11.9	238,500-	368,200
Advertising & Promotion	106,600	3.9	71,200-	144,500	110,600	4.2	77,600-	162,800
General & Administrative	1,004,000	36.6	706,800-	1,207,100	908,900	34.5	696,000-	1,021,300
Total Expenses	2,739,500	100.0	2,445,000-	3,062,200	2,636,700	100.0	2,442,000-	3,014,200
Salaries:								
Engineering	215,200	20.6	138,800-	279,000	233,600	22.2	139,800-	304,600
Program & Production	225,500	21.5	161,000-	264,500	225,500	21.4	160,500-	244,600
News	204,900	19.6	153,200-	308,200	193,800	18.4	139,300-	304,100
Sales	231,700	22.1	178,700-	257,200	231,700	22.0	178,900-	248,000
Advertising & Promotion	23,500	2.2	13,900-	33,400	20,600	2.0	13,100-	33,800
General & Administrative	146,300	14.0	107,900-	163,400	146,300	13.9	107,800-	168,100
Total Salaries	1,046,900	100.0	899,700-	1,132,400	1,051,400	100.0	899,200-	1,146,400
Total Cost of Broadcast Rights	243,200		112,000-	369,700	245,500		165,200-	378,600
Music License Fees	53,900		35,100-	64,800	54,600		51,300-	66,800
Rating Services	53,200		35,800-	70,800	53,200		36,700-	72,500
Travel & Entertainment	31,400		26,400-	39,400	29,300		26,200-	38,400
Depreciation & Amortization	267,400		186,100-	369,600	240,100		182,300-	341,800
Interest	39,700		0-	241,700	19,200		0-	88,500
Utility Costs	102,700		66,100-	124,800	102,700		65,700-	125,600
Bad Debt Expense	23,500		13,000-	38,100	23,600		9,100-	34,800
Legal & Auditing Fees	22,000		9,600-	28,700	20,800		8,900-	26,600
Corporate Allocation Charges	34,900		0-	157,100	34,900		0-	176,000
Employee Fringe Benefit Costs	129,300		75,100-	159,700	129,300		54,800-	164,200
Station Insurance Costs	25,800		18,600-	34,400	23,300		17,800-	32,200
Pre-Tax Profit	538,600		286,600-	761,700	648,600		389,300-	800,200
Profit Margin		16.43%	7.95%-	24.11%		19.74%	11.41%	24.36%
Fulltime Employment	50		46-	62	50		45-	63
Parttime Employment	5		5-	6	5		4-	6

Table 87
UHF Affiliate Revenue and Expense Yardsticks
Revenue Size Under $2 Million

Revenue & Expense Items	All Stations (21) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (11) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	1,484,500	100.0	1,277,300-	1,837,700	1,484,500	100.0	1,289,600-	1,853,600
Network Compensation	106,000	7.1	80,600-	143,500	134,300	9.0	95,800-	146,800
National & Regional Advertisers	629,800	42.4	368,800-	772,500	733,200	49.4	493,100-	804,100
Local Advertisers	748,600	50.4	546,000-	1,039,400	619,900	41.6	543,800-	813,600
Total Net Revenues	1,377,900		1,147,700-	1,699,100	1,377,900		1,126,200-	1,652,600
Political Advertising Revenue	45,200		28,100-	71,600	45,200		24,900-	91,200
Revenues Other Than Time Sales	45,100		25,200-	67,600	29,100		15,300-	59,700
Trade-Outs & Barter	66,200		17,500-	106,800	58,200		15,800-	84,900
Expenses:								
Engineering	209,300	15.5	140,900-	253,000	211,200	18.6	134,600-	229,500
Program & Production	318,100	23.5	216,000-	374,600	281,100	24.8	206,300-	325,300
News	115,400	8.5	48,000-	159,200	104,900	9.2	19,500-	115,700
Sales	234,200	17.3	120,400-	274,300	154,500	13.6	103,900-	264,800
Advertising & Promotion	38,000	2.8	19,800-	59,400	23,700	2.1	17,100-	60,800
General & Administrative	438,300	32.4	308,700-	621,900	360,400	31.7	249,900-	385,500
Total Expenses	1,353,300	100.0	985,300-	1,738,800	1,135,900	100.0	847,100-	1,431,900
Salaries:								
Engineering	77,800	15.0	67,700-	110,600	106,800	18.2	79,500-	113,500
Program & Production	124,000	23.8	94,900-	168,700	144,300	24.5	83,700-	163,800
News	87,900	16.9	60,700-	125,700	77,000	13.1	51,100-	99,900
Sales	126,100	24.2	95,300-	189,000	134,900	22.9	73,700-	189,200
Advertising & Promotion	15,400	3.0	11,600-	20,400	17,500	3.0	11,900-	17,600
General & Administrative	88,900	17.1	81,500-	111,000	107,600	18.3	81,700-	112,100
Total Salaries	520,100	100.0	466,500-	653,800	588,100	100.0	375,500-	673,700
Total Cost of Broadcast Rights	94,200		54,800-	148,800	85,900		44,800-	106,600
Music License Fees	21,200		16,900-	25,000	21,300		17,600-	23,200
Rating Services	24,700		16,400-	35,900	24,900		16,500-	34,900
Travel & Entertainment	22,900		12,100-	35,000	19,600		8,600-	28,300
Depreciation & Amortization	170,600		85,900-	270,100	143,100		64,700-	357,700
Interest	52,600		500-	229,300	6,700		2,100-	256,300
Utility Costs	73,200		46,700-	111,200	79,500		45,600-	116,800
Bad Debt Expense	11,000		4,900-	18,900	12,300		7,800-	18,000
Legal & Auditing Fees	9,300		5,300-	15,200	9,100		5,800-	12,900
Corporate Allocation Charges	0		0-	52,900	0		0-	0
Employee Fringe Benefit Costs	29,500		14,700-	61,000	20,100		8,400-	48,200
Station Insurance Costs	15,100		10,200-	20,700	16,600		11,800-	23,400
Pre-Tax Profit	24,600		(205,100)-	271,500	242,000		150,600-	507,100
Profit Margin		1.78%	(14.77%)-	21.73%		17.56%	11.23%-	34.58%
Fulltime Employment	34		30-	37	33		30-	36
Parttime Employment	5		1-	7	3		1-	7

Table 88
VHF Independent Stations, Nationwide

Revenue & Expense Items	All Stations (18) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (14) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	22,623,700	100.0	9,263,700-	61,511,900	31,250,900	100.0	18,128,700-	71,952,200
Network Compensation	0	0.0	0-	33,900	0	0.0	0-	33,900
National & Regional Advertisers	13,662,100	60.4	5,852,000-	22,029,300	17,470,800	55.9	10,751,400-	25,202,900
Local Advertisers	8,961,600	39.6	3,536,000-	36,779,100	13,780,100	44.1	6,768,700-	41,099,900
Total Net Revenues	18,965,200		7,894,000-	52,380,900	26,482,400		15,466,400-	61,498,500
Political Advertising Revenue	157,100		53,100-	486,300	199,500		77,700-	881,800
Revenues Other Than Time Sales	226,400		68,100-	586,300	324,500		152,900-	941,100
Trade-Outs & Barter	381,400		190,400-	912,100	515,800		190,400-	932,100
Expenses:								
Engineering	1,663,000	11.9	713,800-	3,240,200	2,052,900	11.3	1,124,200-	3,664,800
Program & Production	5,586,000	39.9	1,623,800-	22,443,600	7,489,400	41.4	4,446,500-	24,330,000
News	1,152,600	8.2	460,600-	2,898,200	1,693,200	9.4	559,400-	2,904,900
Sales	1,482,900	10.6	776,200-	3,180,900	2,354,100	13.0	1,188,900-	3,607,300
Advertising & Promotion	779,400	5.6	302,300-	1,097,800	848,100	4.7	387,000-	1,463,400
General & Administrative	3,348,100	23.9	1,821,500-	6,516,800	3,670,500	20.3	2,309,000-	6,516,800
Total Expenses	14,012,000	100.0	8,134,100-	35,942,100	18,108,200	100.0	10,807,400-	44,838,100
Salaries:								
Engineering	1,105,700	29.7	411,400-	2,488,600	1,569,300	32.5	509,500-	2,926,500
Program & Production	727,800	19.6	333,500-	1,155,200	843,700	17.5	450,400-	1,506,500
News	608,800	16.4	256,800-	1,612,000	925,700	19.2	371,800-	1,732,300
Sales	719,000	19.3	437,900-	1,311,600	788,000	16.3	676,900-	1,394,900
Advertising & Promotion	135,000	3.6	58,200-	199,100	145,500	3.0	65,600-	209,100
General & Administrative	425,900	11.4	206,300-	819,200	559,200	11.6	206,300-	1,030,200
Total Salaries	3,722,200	100.0	1,796,500-	7,661,600	4,831,400	100.0	3,028,800-	8,014,100
Total Cost of Broadcast Rights	3,414,500		1,018,600-	10,109,200	5,090,800		3,192,000-	16,633,000
Music License Fees	269,700		162,000-	597,800	359,100		201,200-	651,700
Rating Services	203,700		103,400-	879,000	314,100		172,700-	972,400
Travel & Entertainment	146,500		94,300-	327,500	234,000		122,100-	354,100
Depreciation & Amortization	712,600		566,100-	1,328,100	736,600		566,100-	1,328,100
Interest	35,000		0-	511,800	25,600		0-	207,100
Utility Costs	89,900		61,300-	210,800	121,500		65,900-	288,100
Bad Debt Expense	108,100		76,000-	296,000	147,400		91,000-	364,400
Legal & Auditing Fees	74,600		25,400-	141,600	74,600		19,200-	212,700
Corporate Allocation Charges	0		0-	349,800	111,600		0-	605,600
Employee Fringe Benefit Costs	353,200		103,600-	1,120,700	506,000		192,800-	1,297,200
Station Insurance Costs	40,300		24,700-	125,400	66,700		39,200-	157,500
Pre-Tax Profit	4,953,200		239,100-	14,383,300	8,374,100		4,190,200-	17,553,500
Profit Margin		26.12%	2.23%-	40.39%		31.62%	24.74%-	40.60%
Fulltime Employment	115		70-	195	138		107-	207
Parttime Employment	18		6-	27	20		13-	31

Table 89
Satellite Stations, Nationwide

Revenue & Expense Items	All Stations (14) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (8) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	1,063,900	100.0	722,000-	1,207,400	1,160,200	100.0	833,300-	1,999,300
Network Compensation	90,700	8.5	46,500-	164,500	150,300	13.0	75,100-	223,700
National & Regional Advertisers	483,300	45.4	306,900-	641,200	561,400	48.4	385,800-	666,200
Local Advertisers	489,800	46.0	317,700-	598,700	448,600	38.7	337,200-	1,216,700
Total Net Revenues	1,022,700		711,900-	1,140,700	1,093,300		801,000-	1,827,300
Political Advertising Revenue	17,400		2,100-	21,200	17,400		3,200-	101,100
Revenues Other Than Time Sales	39,700		14,000-	62,000	32,100		17,200-	90,800
Trade-Outs & Barter	2,600		0-	30,200	2,600		0-	29,200
Expenses:								
Engineering	148,700	15.7	84,500-	189,500	124,900	14.2	83,100-	206,700
Program & Production	155,400	16.4	67,800-	255,500	162,100	18.4	63,700-	301,900
News	100,900	10.7	58,100-	139,900	84,800	9.6	55,600-	234,600
Sales	121,100	12.8	82,900-	212,900	123,300	14.0	105,900-	200,600
Advertising & Promotion	29,500	3.1	9,100-	43,000	27,800	3.2	12,200-	42,900
General & Administrative	389,500	41.2	209,000-	484,600	356,200	40.5	186,900-	497,700
Total Expenses	945,100	100.0	668,400-	1,166,200	879,000	100.0	473,900-	1,497,400
Salaries:								
Engineering	59,800	16.3	41,300-	98,300	65,000	19.3	46,700-	125,700
Program & Production	82,300	22.5	47,900-	121,200	74,800	22.3	40,500-	143,500
News	77,100	21.0	52,300-	126,500	61,700	18.3	39,600-	180,700
Sales	85,800	23.4	65,300-	150,500	78,000	23.2	61,000-	153,500
Advertising & Promotion	8,800	2.4	9,600-	9,600				
General & Administrative	53,000	14.4	40,500-	88,700	56,800	16.9	26,100-	134,100
Total Salaries	366,700	100.0	236,000-	512,400	336,300	100.0	191,000-	694,600
Total Cost of Broadcast Rights	28,700		3,200-	65,400	30,700		1,300-	76,700
Music License Fees	12,300		5,900-	18,200	17,400		6,900-	28,400
Rating Services	8,800		0-	14,900	8,000		0-	15,500
Travel & Entertainment	18,900		10,900-	32,000	17,100		7,400-	32,700
Depreciation & Amortization	107,000		78,400-	174,300	92,400		76,100-	189,900
Interest	300		0-	5,100	200		0-	1,800
Utility Costs	37,200		27,300-	48,400	45,600		31,100-	48,900
Bad Debt Expense	4,900		3,600-	8,400	5,800		4,700-	10,800
Legal & Auditing Fees	4,600		1,100-	8,300	4,800		2,900-	8,100
Corporate Allocation Charges	66,000		0-	131,800	0		0-	108,000
Employee Fringe Benefit Costs	43,500		9,900-	64,600	17,900		5,000-	113,200
Station Insurance Costs	15,900		11,500-	21,800	19,800		12,000-	25,300
Pre-Tax Profit	77,500		(116,400)-	355,400	214,200		97,300-	441,500
Profit Margin		7.58%	(14.14%)-	25.21%		19.59%	10.91%-	39.83%
Fulltime Employment	21		17-	23	20		16-	40
Parttime Employment	4		2-	7	5		3-	7

Table 90
Primary Market Stations, Nationwide

Revenue & Expense Items	All Stations (286) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (247) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	10,031,600	100.0	5,577,600-	19,640,500	10,901,300	100.0	6,787,200-	20,814,000
Network Compensation	653,300	6.5	231,500-	1,122,400	669,700	6.1	373,900-	1,207,600
National & Regional Advertisers	4,567,500	45.5	2,786,600-	10,749,000	5,280,500	48.4	3,083,200-	11,453,200
Local Advertisers	4,810,800	48.0	2,383,700-	7,405,900	4,951,100	45.4	2,797,600-	7,767,200
Total Net Revenues	8,608,500		4,976,300-	16,961,000	9,384,400		5,754,600-	17,654,200
Political Advertising Revenue	230,700		99,700-	446,100	254,400		122,400-	459,900
Revenues Other Than Time Sales	156,200		59,600-	277,000	163,900		64,900-	303,500
Trade-Outs & Barter	189,600		80,400-	399,700	186,100		83,800-	408,600
Expenses:								
Engineering	696,200	10.8	423,700-	1,084,000	684,600	10.5	459,200-	1,196,400
Program & Production	1,745,500	27.2	1,006,600-	3,361,400	1,795,000	27.6	1,078,700-	3,733,600
News	932,500	14.5	457,600-	1,865,700	985,200	15.2	565,900-	1,981,300
Sales	742,600	11.6	457,400-	1,073,400	766,300	11.8	482,600-	1,136,500
Advertising & Promotion	333,000	5.2	159,100-	586,700	333,400	5.1	169,400-	615,100
General & Administrative	1,969,300	30.7	1,073,600-	3,035,800	1,927,300	29.7	1,130,400-	3,021,900
Total Expenses	6,419,100	100.0	4,072,100-	10,880,600	6,491,800	100.0	4,312,300-	11,334,700
Salaries:								
Engineering	415,500	18.2	239,600-	736,100	446,400	18.4	263,200-	818,100
Program & Production	438,700	19.2	271,700-	688,300	456,300	18.8	301,200-	730,000
News	652,400	28.5	325,000-	1,170,600	688,200	28.4	401,200-	1,301,800
Sales	434,500	19.0	286,900-	626,700	469,600	19.4	304,200-	645,000
Advertising & Promotion	55,100	2.4	30,800-	92,200	57,800	2.4	34,100-	98,900
General & Administrative	289,800	12.7	175,700-	423,600	305,300	12.6	186,600-	435,900
Total Salaries	2,286,000	100.0	1,390,700-	3,494,400	2,423,800	100.0	1,653,500-	3,705,300
Total Cost of Broadcast Rights	734,800		219,800-	1,537,400	744,800		245,500-	1,725,700
Music License Fees	132,000		70,400-	246,800	145,700		83,200-	268,800
Ruting Services	110,100		70,400-	175,200	118,300		73,200-	196,500
Travel & Entertainment	99,500		50,100-	168,300	107,100		58,700-	185,600
Depreciation & Amortization	553,700		324,900-	885,000	551,400		333,800-	871,700
Interest	1,800		0-	113,300	0		0-	82,500
Utility Costs	119,400		82,300-	176,000	121,100		84,400-	179,700
Bad Debt Expense	56,000		24,700-	97,500	58,600		26,200-	100,800
Legal & Auditing Fees	29,000		12,000-	65,500	29,400		12,700-	67,700
Corporate Allocation Charges	112,000		0-	350,100	163,100		0-	420,100
Employee Fringe Benefit Costs	281,900		138,100-	533,600	318,300		177,600-	552,000
Station Insurance Costs	39,600		26,200-	62,700	40,900		28,700-	66,200
Pre-Tax Profit	2,189,400		684,700-	5,841,500	2,892,600		1,047,100-	6,781,200
Profit Margin		25.43%	12.19%-	39.60%		30.82%	18.90%-	40.62%
Fulltime Employment	98		71-	139	101		79-	146
Parttime Employment	8		5-	13	9		5-	14

Table 91
Secondary Market Stations, Nationwide

Revenue & Expense Items	All Stations (140) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (108) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	2,950,400	100.0	1,839,300-	4,435,300	3,281,700	100.0	2,342,000-	4,787,100
Network Compensation	328,400	11.1	193,900-	535,700	380,900	11.6	235,900-	601,500
National & Regional Advertisers	1,285,300	43.6	724,300-	1,748,100	1,457,800	44.4	826,100-	1,936,300
Local Advertisers	1,336,700	45.3	770,000-	2,104,000	1,443,000	44.0	892,300-	2,364,700
Total Net Revenues	2,639,400		1,691,900-	3,947,200	2,943,300		2,125,500-	4,159,000
Political Advertising Revenue	103,900		51,200-	178,300	111,500		62,100-	194,400
Revenues Other Than Time Sales	53,300		32,400-	107,300	56,300		32,400-	114,200
Trade-Outs & Barter	66,600		33,000-	113,500	65,800		33,000-	108,800
Expenses:								
Engineering	268,600	12.5	196,800-	351,900	268,500	12.3	203,000-	358,300
Program & Production	498,200	23.2	289,600-	687,800	509,300	23.2	293,700-	708,500
News	267,600	12.5	138,900-	411,400	289,400	13.2	151,100-	417,900
Sales	304,200	14.2	187,500-	411,900	306,900	14.0	190,000-	429,300
Advertising & Promotion	67,400	3.1	41,700-	110,500	74,800	3.4	44,500-	111,300
General & Administrative	742,600	34.6	441,500-	1,223,700	741,600	33.9	421,100-	1,183,600
Total Expenses	2,148,700	100.0	1,460,400-	3,107,500	2,190,500	100.0	1,534,900-	3,099,500
Salaries:								
Engineering	162,300	17.4	106,800-	204,800	162,800	17.2	111,600-	214,100
Program & Production	193,700	20.7	127,800-	262,200	194,200	20.6	137,900-	277,300
News	207,500	22.2	112,000-	287,800	214,900	22.7	121,400-	296,800
Sales	207,300	22.2	137,600-	269,500	207,900	22.0	145,200-	275,200
Advertising & Promotion	22,700	2.4	16,100-	32,600	21,200	2.2	15,900-	32,100
General & Administrative	140,400	15.0	89,000-	185,000	144,100	15.2	95,300-	194,700
Total Salaries	933,900	100.0	626,700-	1,165,300	945,100	100.0	700,600-	1,204,500
Total Cost of Broadcast Rights	126,400		49,700-	261,600	127,600		48,100-	263,800
Music License Fees	38,500		24,700-	65,300	39,900		27,900-	69,700
Rating Services	32,100		17,900-	48,800	34,900		20,300-	50,500
Travel & Entertainment	34,700		21,000-	52,900	34,700		21,100-	56,900
Depreciation & Amortization	250,600		170,700-	404,900	252,900		175,300-	399,200
Interest	18,400		0-	189,300	6,600		0-	122,700
Utility Costs	61,700		45,400-	79,500	59,600		45,600-	79,600
Debt Expense	19,100		9,800-	32,500	19,500		11,000-	32,200
Legal & Auditing Fees	13,700		6,800-	29,900	13,700		6,800-	29,200
Corporate Allocation Charges	35,000		0-	108,100	35,500		0-	102,000
Employee Fringe Benefit Costs	113,400		48,900-	170,300	121,800		63,700-	187,400
Station Insurance Costs	22,800		15,300-	30,300	23,200		15,700-	30,700
Pre-Tax Profit	490,700		51,100-	1,033,900	752,800		338,700-	1,221,000
Profit Margin		18.59%	1.71%-	32.56%		25.58%	14.53%-	34.53%
Fulltime Employment	50		36-	63	50		38-	66
Parttime Employment	6		3-	9	6		3-	9

Table 92
One Station Markets, Nationwide

Revenue & Expense Items	All Stations (15) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (12) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	2,304,400	100.0	1,426,500-	2,991,100	2,426,000	100.0	1,538,700-	3,220,300
Network Compensation	276,500	12.0	135,100-	426,300	332,400	13.7	158,700-	461,800
National & Regional Advertisers	993,200	43.1	486,100-	1,777,700	1,191,200	49.1	688,200-	1,797,800
Local Advertisers	1,034,700	44.9	574,800-	1,252,000	902,500	37.2	724,000-	1,213,900
Total Net Revenues	2,122,500		1,301,500-	2,759,400	2,177,200		1,421,100-	2,935,200
Political Advertising Revenue	66,600		35,800-	135,200	96,300		42,000-	159,000
Revenues Other Than Time Sales	40,100		24,400-	97,500	43,700		19,500-	110,700
Trade-Outs & Barter	65,400		25,100-	85,800	51,300		29,200-	66,800
Expenses:								
Engineering	246,700	13.4	161,700-	274,500	309,500	16.7	171,000-	275,000
Program & Production	386,600	21.0	254,500-	451,200	429,900	23.2	255,800-	446,600
News	176,700	9.6	85,900-	243,300	255,700	13.8	134,200-	318,200
Sales	261,400	14.2	170,800-	337,600	329,800	17.8	169,400-	342,000
Advertising & Promotion	49,700	2.7	22,700-	70,700	63,000	3.4	26,100-	95,900
General & Administrative	719,900	39.1	358,100-	1,061,400	465,100	25.1	398,800-	1,092,700
Total Expenses	1,841,100	100.0	1,096,300-	2,148,600	1,853,000	100.0	1,210,900-	2,472,000
Salaries:								
Engineering	135,700	18.7	83,500-	174,200	139,900	19.5	115,000-	182,000
Program & Production	153,800	21.2	127,800-	212,200	147,800	20.6	128,800-	205,800
News	146,600	20.2	104,100-	226,400	142,100	19.8	104,700-	308,200
Sales	169,100	23.3	137,000-	234,600	168,600	23.5	145,400-	237,900
Advertising & Promotion	18,900	2.6	14,200-	30,600	16,500	2.3	13,800-	25,700
General & Administrative	101,600	14.0	81,600-	170,400	102,600	14.3	88,300-	193,500
Total Salaries	725,600	100.0	538,600-	962,800	717,600	100.0	563,100-	1,072,700
Total Cost of Broadcast Rights	54,600		7,700-	92,900	54,700		14,800-	93,000
Music License Fees	29,100		23,200-	36,600	30,300		23,900-	39,100
Rating Services	25,900		9,300-	29,600	19,100		7,400-	28,100
Travel & Entertainment	26,200		17,800-	39,400	31,300		19,800-	38,500
Depreciation & Amortization	191,300		126,100-	307,800	197,100		130,400-	350,500
Interest	31,500		0-	191,400	13,400		0-	190,800
Utility Costs	43,800		31,100-	54,300	47,600		36,700-	63,600
Bad Debt Expense	10,100		4,100-	14,700	9,000		3,300-	17,200
Legal & Auditing Fees	13,700		9,100-	22,400	12,600		6,900-	23,600
Corporate Allocation Charges	0		0-	65,000	0		0-	61,400
Employee Fringe Benefit Costs	65,600		22,800-	117,400	97,600		39,600-	128,300
Station Insurance Costs	15,300		12,000-	24,000	14,700		12,300-	48,500
Pre-Tax Profit	281,400		9,100-	413,300	324,200		164,900-	688,000
Profit Margin		13.26%	3.22%-	27.55%		14.89%	7.61%-	28.08%
Fulltime Employment	36		31-	51	40		35-	53
Parttime Employment	7		5-	10	7		6-	10

Table 93
Two Station Markets, Nationwide

Revenue & Expense Items	All Stations (30) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (23) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	2,345,700	100.0	1,525,500-	3,199,400	2,582,000	100.0	1,610,400-	4,966,300
Network Compensation	337,800	14.4	211,900-	588,700	428,600	16.6	307,000-	723,100
National & Regional Advertisers	1,116,600	47.6	650,700-	1,415,300	1,216,100	47.1	676,600-	1,635,100
Local Advertisers	891,400	38.0	530,000-	1,230,400	937,300	36.3	543,600-	1,278,700
Total Net Revenues	2,197,900		1,349,000-	2,641,200	2,262,500		1,652,600-	3,863,200
Political Advertising Revenue	86,600		49,900-	148,300	88,700		47,400-	153,200
Revenues Other Than Time Sales	41,000		27,100-	77,000	23,700		40,300-	79,600
Trade-Outs & Barter	57,600		21,300-	109,100	53,600		20,700-	112,100
Expenses:								
Engineering	222,900	13.3	180,400-	356,700	291,800	17.0	181,000-	370,900
Program & Production	335,100	20.0	207,500-	521,200	360,500	21.0	210,000-	624,000
News	186,000	11.1	130,700-	270,800	195,700	11.4	128,400-	262,900
Sales	211,100	12.6	123,200-	335,200	216,300	12.6	103,900-	328,500
Advertising & Promotion	46,900	2.8	31,600-	95,800	51,500	3.0	31,600-	137,300
General & Administrative	673,600	40.2	423,500-	957,000	600,800	35.0	413,700-	813,800
Total Expenses	1,675,700	100.0	1,284,400-	2,318,900	1,716,600	100.0	1,048,700-	2,318,700
Salaries:								
Engineering	132,400	21.0	96,500-	189,700	128,100	18.8	96,300-	243,200
Program & Production	124,200	19.7	121,900-	254,800	134,900	19.8	106,200-	274,300
News	122,900	19.5	91,400-	168,400	134,300	19.7	88,400-	167,900
Sales	126,100	20.0	90,100-	207,300	145,200	21.3	83,000-	216,600
Advertising & Promotion	17,600	2.8	15,100-	26,500	20,400	3.0	15,700-	40,600
General & Administrative	107,200	17.0	84,200-	160,300	118,600	17.4	70,700-	171,400
Total Salaries	630,300	100.0	483,200-	923,100	681,500	100.0	460,800-	1,067,700
Total Cost of Broadcast Rights	90,600		12,500-	125,300	55,400		81,600-	147,200
Music License Fees	31,100		22,100-	52,100	30,700		22,900-	65,600
Rating Services	25,100		18,400-	42,200	26,100		18,800-	46,000
Travel & Entertainment	29,800		10,700-	43,200	34,800		8,500-	45,100
Depreciation & Amortization	234,000		115,800-	322,800	222,800		110,700-	314,900
Interest	5,800		0-	131,400	900		0-	80,700
Utility Costs	59,000		36,800-	77,300	54,400		34,600-	76,100
Bad Debt Expense	12,300		6,700-	22,100	15,900		10,000-	23,300
Legal & Auditing Fees	9,500		4,400-	22,200	7,300		3,500-	27,500
Corporate Allocation Charges	36,000		0-	96,400	45,000		0-	108,500
Employee Fringe Benefit Costs	76,500		48,600-	129,000	88,700		57,100-	155,700
Station Insurance Costs	19,800		15,200-	26,100	22,400		12,000-	29,100
Pre-Tax Profit	522,200		242,200-	969,700	545,900		275,600-	970,500
Profit Margin		23.76%	13.94%-	34.78%		24.13%	15.89%-	34.33%
Fulltime Employment	38		31-	52	39		30-	68
Parttime Employment	5		3-	10	5		3-	10

Table 94
Revenue and Expense Yardsticks By Region
New England

Revenue & Expense Items	All Stations (20) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (16) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	10,101,800	100.0	5,551,000-	25,656,500	14,787,500	100.0	6,102,200-	30,084,600
Network Compensation	527,000	5.2	135,900-	1,694,300	690,800	4.7	350,800-	1,781,900
National & Regional Advertisers	5,223,500	51.7	2,712,800-	15,944,900	8,250,900	55.8	2,918,700-	20,590,500
Local Advertisers	4,351,200	43.1	2,417,100	8,050,100	5,845,800	39.5	2,675,700-	8,999,900
Total Net Revenues	8,479,600		4,602,100-	21,690,400	12,380,300		5,176,200-	25,900,900
Political Advertising Revenue	326,400		110,200-	807,400	408,700		178,800-	912,900
Revenues Other Than Time Sales	97,000		45,700-	189,000	127,800		42,300-	216,200
Trade-Outs & Barter	311,000		112,600-	554,400	218,100		108,200-	554,400
Expenses:								
Engineering	634,100	10.8	363,200-	1,317,800	848,900	10.7	447,700-	1,334,000
Program & Production	1,535,100	26.2	858,300-	5,651,500	2,112,900	26.6	914,900-	5,841,200
News	607,600	10.4	102,000-	2,070,900	1,043,600	13.2	197,600-	3,057,400
Sales	647,300	11.1	326,300-	1,093,700	877,200	11.1	326,300-	1,312,700
Advertising & Promotion	447,100	7.6	175,100-	965,500	560,600	7.1	175,100-	1,675,300
General & Administrative	1,982,100	33.9	957,000-	4,424,700	2,485,300	31.3	957,000-	4,424,700
Total Expenses	5,853,400	100.0	3,244,200-	13,800,100	7,928,400	100.0	3,244,200-	16,639,600
Salaries:								
Engineering	342,400	19.1	237,400-	971,200	513,400	19.6	300,200-	1,235,400
Program & Production	301,000	16.8	271,200-	837,900	440,500	16.9	304,700-	899,100
News	548,400	30.7	108,200-	1,562,800	803,800	30.8	204,700-	2,368,300
Sales	332,700	18.6	293,300-	577,500	474,400	18.2	295,100-	627,600
Advertising & Promotion	37,700	2.1	31,500-	86,000	57,000	2.2	38,300-	171,400
General & Administrative	226,900	12.7	187,700-	602,500	323,800	12.4	194,600-	649,900
Total Salaries	2,483,600	100.0	1,240,100-	3,311,000	2,661,600	100.0	1,459,400-	4,539,600
Total Cost of Broadcast Rights	616,700		159,300-	2,466,700	695,500		159,300-	2,466,700
Music License Fees	147,000		55,100-	347,100	198,000		83,500-	404,000
Rating Services	142,700		70,400-	243,900	144,300		72,600-	286,800
Travel & Entertainment	85,300		60,400-	156,300	77,800		51,500-	225,200
Depreciation & Amortization	527,600		208,000-	1,006,800	463,000		208,000-	1,052,900
Interest	6,700		0-	488,300	6,200		0-	204,100
Utility Costs	188,400		109,200-	334,300	198,900		109,200-	343,300
Bad Debt Expense	54,000		33,000-	99,900	60,200		35,300-	118,300
Legal & Auditing Fees	43,600		16,800-	83,400	34,500		16,800-	75,400
Corporate Allocation Charges	130,800		12,700-	526,100	320,400		75,000-	628,700
Employee Fringe Benefit Costs	353,800		115,000-	757,100	448,800		208,300-	849,500
Station Insurance Costs	42,700		32,400-	87,200	45,600		32,400-	118,800
Pre-Tax Profit	2,626,100		413,000-	7,481,300	4,451,900		1,072,800-	9,261,300
Profit Margin		30.97%	6.66%-	41.76%		35.96%	23.79%-	43.18%
Fulltime Employment	92		62-	123	96		67-	152
Parttime Employment	7		5-	10	8		5-	12

Table 95
Revenue and Expense Yardsticks, By Region
Middle Atlantic

Revenue & Expense Items	All Stations (31)				Profit Only Stations (29)			
	Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	12,064,800	100.0	6,435,000-	23,268,100	12,212,500	100.0	6,719,600-	27,960,600
Network Compensation	970,000	8.0	124,000-	1,425,400	1,005,100	8.2	114,300-	1,465,600
National & Regional Advertisers	6,879,500	57.0	3,299,000-	11,453,200	6,686,100	54.7	3,643,500-	11,598,800
Local Advertisers	4,215,300	34.9	2,183,300-	11,687,700	4,521,300	37.0	2,411,100-	12,114,900
Total Net Revenues	10,149,900		5,616,000-	19,982,100	10,417,200		5,668,000-	23,844,000
Political Advertising Revenue	294,700		129,300-	514,800	313,900		133,500-	560,300
Revenues Other Than Time Sales	158,300		30,800-	312,600	167,100		31,700-	315,900
Trade-Outs & Barter	307,800		167,500-	672,000	325,500		170,800-	677,700
Expenses:								
Engineering	812,400	10.7	486,800-	1,388,500	913,600	11.9	515,200-	1,435,700
Program & Production	1,940,400	25.6	1,253,700-	6,388,700	2,014,600	26.1	1,259,200-	6,504,200
News	1,358,000	17.9	509,800-	2,879,900	1,350,600	17.5	571,500-	3,264,700
Sales	708,000	9.4	383,800-	1,514,700	760,200	9.9	439,200-	1,540,400
Advertising & Promotion	363,100	4.8	197,200-	890,500	353,400	4.6	210,400-	906,100
General & Administrative	2,386,400	31.5	1,026,800-	3,796,600	2,315,800	30.0	1,082,300-	4,054,100
Total Expenses	7,568,400	100.0	3,315,100-	16,630,300	7,708,200	100.0	3,760,000-	17,390,200
Salaries:								
Engineering	537,000	21.0	252,500-	892,600	506,600	20.4	284,900-	961,700
Program & Production	436,400	17.0	199,700-	891,300	437,600	17.7	214,100-	984,800
News	814,900	31.8	359,400-	1,160,400	790,000	31.9	386,100-	1,233,500
Sales	420,100	16.4	255,900-	650,100	410,600	16.6	300,500-	655,400
Advertising & Promotion	49,000	1.9	28,600-	85,500	46,100	1.9	30,600-	87,000
General & Administrative	305,500	11.9	206,500-	424,400	287,200	11.6	208,900-	434,000
Total Salaries	2,428,200	100.0	1,364,100	4,195,200	2,501,200	100.0	1,472,700-	5,436,500
Total Cost of Broadcast Rights	840,000		298,400-	3,200,600	840,000		329,600-	3,238,000
Music License Fees	118,600		79,300-	252,800	140,100		90,600-	284,300
Rating Services	114,000		65,500-	403,300	125,700		66,500-	423,300
Travel & Entertainment	118,700		49,400-	172,800	122,800		54,100-	181,300
Depreciation & Amortization	515,500		259,000-	911,900	515,500		272,900-	952,800
Interest	39,700		0-	622,300	15,200		0-	423,200
Utility Costs	152,200		105,800-	206,700	155,100		106,600-	220,200
Bad Debt Expense	71,200		15,400-	139,400	75,500		18,400-	140,300
Legal & Auditing Fees	18,900		11,800-	66,400	20,500		12,700-	73,200
Corporate Allocation Charges	72,200		0-	347,400	72,200		0-	402,500
Employee Fringe Benefit Costs	350,300		191,100-	652,500	358,800		193,000-	746,400
Station Insurance Costs	39,500		23,400-	60,700	39,500		23,800-	66,900
Pre-Tax Profit	2,581,400		1,121,500-	5,246,700	2,709,000		1,140,700-	6,225,900
Profit Margin		25.43%	12.11%-	39.55%		26.01%	13.00%-	39.60%
Fulltime Employment	98		74-	175	100		75-	178
Parttime Employment	7		3-	14	8		3-	15

Table 96
Revenue and Expense Yardsticks, By Region
South Atlantic

Revenue & Expense Items	All Stations (81) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (66) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	7,661,500	100.0	4,101,000-	15,424,300	8,984,100	100.0	5,106,800-	17,013,800
Network Compensation	667,700	8.7	283,900-	1,194,400	768,300	8.6	424,100-	1,260,400
National & Regional Advertisers	3,653,700	47.7	1,463,800-	7,997,400	4,275,400	47.6	2,097,800-	9,142,300
Local Advertisers	3,340,100	43.6	1,878,200-	6,542,100	3,940,300	43.9	2,235,900-	6,961,200
Total Net Revenues	6,293,300		3,483,000-	13,082,200	7,404,100		4,528,400-	14,123,100
Political Advertising Revenue	154,800		61,700-	311,100	191,600		87,500-	322,100
Revenues Other Than Time Sales	113,100		48,000-	191,400	121,200		48,200-	192,100
Trade-Outs & Barter	167,200		77,800-	382,900	168,100		83,300-	399,900
Expenses:								
Engineering	396,800	9.2	259,900-	800,400	465,200	9.5	296,000-	806,200
Program & Production	1,163,200	27.0	657,200-	2,236,700	1,316,700	26.9	708,000-	2,441,200
News	639,600	14.8	275,300-	1,422,400	747,500	15.3	331,800-	1,575,200
Sales	555,800	12.9	350,600-	916,900	628,300	12.8	379,400-	979,400
Advertising & Promotion	204,700	4.8	107,700-	456,600	217,200	4.4	111,700-	456,900
General & Administrative	1,349,300	31.3	944,300-	2,655,100	1,521,600	31.1	971,100-	2,863,700
Total Expenses	4,309,500	100.0	2,835,900-	8,488,000	4,896,500	100.0	3,042,300-	8,843,500
Salaries:								
Engineering	229,000	14.1	133,500-	490,500	277,500	14.7	151,600-	524,800
Program & Production	325,000	20.0	177,300-	615,500	381,700	20.2	213,900-	663,700
News	471,100	28.9	205,100-	899,700	536,900	28.4	226,500-	959,500
Sales	347,800	21.4	219,100-	529,700	409,300	21.6	244,500-	580,600
Advertising & Promotion	47,800	2.9	22,100-	105,700	55,000	2.9	23,600-	109,400
General & Administrative	207,700	12.8	146,200-	417,000	231,800	12.2	159,600-	443,300
Total Salaries	1,836,700	100.0	971,100-	3,014,400	1,954,300	100.0	1,077,900-	3,215,000
Total Cost of Broadcast Rights	537,500		232,200-	1,237,000	617,400		250,300-	1,240,100
Music License Fees	106,200		48,000-	223,100	130,100		70,100-	234,000
Rating Services	98,100		50,500-	150,800	106,300		52,600-	145,600
Travel & Entertainment	70,200		34,500-	143,000	80,400		34,400-	149,400
Depreciation & Amortization	507,600		284,200-	762,900	511,300		295,700-	793,600
Interest	4,500		0-	177,200	3,100		0-	158,000
Utility Costs	100,900		67,200-	140,700	103,200		68,400-	139,300
Bad Debt Expense	34,700		22,000-	77,300	40,500		22,200-	78,100
Legal & Auditing Fees	18,600		9,600-	50,600	18,600		10,100-	52,000
Corporate Allocation Charges	85,000		0-	359,800	176,500		0-	390,800
Employee Fringe Benefit Costs	192,800		96,700-	472,900	235,400		100,100-	512,700
Station Insurance Costs	31,900		22,900-	52,000	34,500		23,200-	51,200
Pre-Tax Profit	1,983,800		309,800-	4,487,200	2,507,600		1,112,600-	6,269,400
Profit Margin		31.52%	13.44%-	40.18%		33.87%	24.51%-	41.50%
Fulltime Employment	87		52-	138	97		61-	143
Parttime Employment	8		3-	12	9		4-	12

Table 97
Revenue and Expense Yardsticks, By Region
East South Central

Revenue & Expense Items	All Stations (32) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (25) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,417,200	100.0	3,666,600-	9,823,900	6,299,300	100.0	4,516,300-	11,007,800
Network Compensation	433,100	8.0	191,400-	1,174,600	509,400	8.1	350,500-	1,292,900
National & Regional Advertisers	2,856,300	52.7	1,310,800-	4,501,500	3,259,900	51.7	1,850,300-	4,841,400
Local Advertisers	2,127,900	39.3	1,396,800-	4,467,300	2,530,100	40.2	1,314,400-	4,706,900
Total Net Revenues	4,657,800		3,138,900-	8,495,400	5,363,700		4,095,400-	9,536,800
Political Advertising Revenue	143,400		48,200-	258,500	163,600		57,800-	256,300
Revenues Other Than Time Sales	109,000		61,000-	247,700	117,700		62,600-	243,400
Trade-Outs & Barter	95,900		36,900-	179,200	80,700		32,000-	156,300
Expenses:								
Engineering	400,100	10.4	269,800-	638,700	431,900	10.2	279,900-	627,200
Program & Production	957,500	24.9	550,400-	1,853,500	1,045,300	24.8	591,100-	2,006,200
News	530,300	13.8	181,700-	974,600	590,400	14.0	289,500-	948,700
Sales	473,000	12.3	305,700-	614,100	517,300	12.3	275,000-	625,100
Advertising & Promotion	149,000	3.9	64,800-	283,300	150,000	3.6	71,200-	328,700
General & Administrative	1,328,100	34.6	987,700-	2,415,000	1,486,700	35.2	933,200-	1,785,000
Total Expenses	3,838,000	100.0	2,313,600-	6,140,900	4,221,700	100.0	2,398,900-	5,847,600
Salaries:								
Engineering	215,700	13.9	144,700-	389,600	267,500	15.3	166,200-	388,300
Program & Production	346,500	22.4	186,800-	496,000	384,500	22.0	210,400-	497,900
News	410,100	26.5	177,900-	754,800	436,300	24.9	257,100-	751,200
Sales	263,100	17.0	168,500-	420,500	332,100	19.0	182,700-	426,300
Advertising & Promotion	32,100	2.1	23,100-	90,200	33,300	1.9	24,600-	103,600
General & Administrative	282,100	18.2	107,900-	363,200	297,200	17.0	132,100-	356,400
Total Salaries	1,688,700	100.0	758,900-	2,217,100	1,734,900	100.0	829,200-	2,179,700
Total Cost of Broadcast Rights	296,700		84,100-	577,700	295,200		89,400-	555,200
Music License Fees	71,000		50,000-	117,500	71,800		58,000-	125,600
Rating Services	65,100		42,100-	96,400	61,700		44,200-	102,600
Travel & Entertainment	66,500		34,700-	118,500	65,800		34,100-	130,400
Depreciation & Amortization	415,700		237,100-	646,900	409,100		170,200-	641,900
Interest	23,700		0-	127,900	20,100		0-	67,900
Utility Costs	108,600		65,200-	146,100	97,200		64,100-	153,400
Bad Debt Expense	24,800		12,100-	63,800	39,400		13,600-	67,300
Legal & Auditing Fees	18,700		8,500-	45,100	18,400		8,600-	45,100
Corporate Allocation Charges	35,300		0-	201,000	61,800		0-	215,700
Employee Fringe Benefit Costs	180,900		62,900-	326,000	196,900		63,400-	356,900
Station Insurance Costs	36,100		18,500-	47,100	36,300		18,300-	47,700
Pre-Tax Profit	819,800		139,500-	1,690,200	1,142,000		480,700-	2,294,500
Profit Margin		17.60%	3.29%-	34.04%		21.29%	12.81%-	36.80%
Fulltime Employment	83		45-	100	86		55-	98
Parttime Employment	6		3-	9	7		3-	9

Table 98
Revenue and Expense Yardsticks, By Region
West South Central

Revenue & Expense Items	All Stations (48) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (43) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	7,336,100	100.0	4,222,900-	12,939,700	8,608,600	100.0	5,357,700-	14,433,800
Network Compensation	496,400	6.7	235,600-	777,500	580,500	6.7	304,000-	825,200
National & Regional Advertisers	2,852,000	38.7	1,458,100-	6,897,100	3,371,400	39.2	1,498,300-	7,640,500
Local Advertisers	4,017,700	54.5	1,978,900-	6,611,600	4,656,700	54.1	2,813,900-	7,167,300
Total Net Revenues	6,556,400		3,610,000-	13,291,500	7,355,600		4,696,200-	13,568,800
Political Advertising Revenue	244,900		109,100-	421,200	259,300		144,000-	437,900
Revenues Other Than Time Sales	134,200		61,500-	294,900	140,700		58,900-	269,300
Trade-Outs & Barter	108,800		59,100-	256,500	103,200		56,900-	246,200
Expenses:								
Engineering	439,800	9.2	306,700-	665,800	452,000	8.9	301,500-	668,200
Program & Production	1,061,600	22.2	678,900-	2,361,100	1,120,600	22.2	732,400-	2,370,900
News	779,900	16.3	324,000-	1,611,300	857,600	17.0	372,800-	1,773,100
Sales	663,000	13.9	335,900-	978,100	675,500	13.4	376,300-	1,011,000
Advertising & Promotion	189,700	3.9	93,800-	371,900	190,300	3.8	84,100-	381,400
General & Administrative	1,646,200	34.4	974,900-	2,246,700	1,756,800	34.8	949,700-	2,383,200
Total Expenses	4,779,200	100.0	3,096,500-	9,351,300	5,052,800	100.0	3,046,000-	9,461,600
Salaries:								
Engineering	276,300	14.5	170,300-	408,400	283,800	15.2	172,100-	424,100
Program & Production	348,400	18.3	215,400-	486,100	335,700	18.0	226,800-	491,700
News	601,000	31.6	241,800-	981,400	575,000	30.8	284,800-	1,094,200
Sales	397,100	20.9	210,000-	595,700	404,700	21.7	236,500-	619,600
Advertising & Promotion	44,700	2.4	30,100-	66,500	49,800	2.7	30,100-	74,000
General & Administrative	232,400	12.2	168,400-	372,900	219,000	11.7	160,600-	398,000
Total Salaries	1,791,100	100.0	1,032,500-	3,075,200	1,910,600	100.0	1,160,100-	3,494,400
Total Cost of Broadcast Rights	321,000		51,300-	932,100	327,200		50,500-	964,800
Music License Fees	97,600		46,700-	185,600	112,500		53,800-	201,400
Rating Services	55,300		42,800-	128,900	55,300		44,900-	139,000
Travel & Entertainment	72,800		37,700-	156,100	77,100		44,100-	168,400
Depreciation & Amortization	516,100		320,100-	925,500	493,300		319,800-	879,500
Interest	0		0-	183,800	0		0-	164,900
Utility Costs	92,300		71,000-	137,500	97,800		72,400-	141,400
Bad Debt Expense	44,400		22,100-	99,600	43,300		22,200-	101,100
Legal & Auditing Fees	26,600		12,200-	43,500	25,600		12,200-	44,100
Corporate Allocation Charges	96,000		0-	276,300	146,200		0-	303,400
Employee Fringe Benefit Costs	180,200		120,000-	434,600	198,600		129,700-	481,800
Station Insurance Costs	35,800		23,000-	61,100	41,900		23,400-	65,300
Pre-Tax Profit	1,777,200		584,600-	3,321,600	2,302,800		979,500-	3,795,600
Profit Margin		27.11%	15.25%-	45.48%		31.31%	20.74%-	47.29%
Fulltime Employment	86		61-	115	88		62-	122
Parttime Employment	7		4-	11	8		4-	11

Table 99
Revenue and Expense Yardsticks, By Region
East North Central

Revenue & Expense Items	All Stations (69) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (62) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	5,394,500	100.0	3,727,900-	14,059,400	5,780,600	100.0	4,162,200-	15,439,500
Network Compensation	460,600	8.5	306,600-	922,000	510,700	8.8	340,500-	979,500
National & Regional Advertisers	2,316,200	42.9	1,509,000-	7,115,700	2,639,100	45.7	1,716,800-	7,697,700
Local Advertisers	2,617,700	48.5	1,316,300-	6,269,700	2,630,800	45.5	1,404,400-	6,668,000
Total Net Revenues	4,731,700		3,259,600-	11,977,700	5,015,000		3,541,600-	13,490,900
Political Advertising Revenue	147,700		80,100-	334,900	155,100		88,100-	375,000
Revenues Other Than Time Sales	94,500		48,600-	199,000	111,800		53,700-	230,600
Trade-Outs & Barter	107,400		53,300-	206,400	117,900		65,000-	219,500
Expenses:								
Engineering	488,500	13.6	263,600-	783,200	471,400	12.8	282,000-	950,600
Program & Production	886,200	24.7	551,300-	2,345,900	981,600	26.6	608,100-	2,731,900
News	449,600	12.5	232,800-	900,500	480,300	13.0	292,800-	953,500
Sales	515,400	14.4	293,200-	840,900	534,400	14.5	315,700-	900,800
Advertising & Promotion	171,600	4.8	72,200-	439,700	159,000	4.3	84,800-	479,300
General & Administrative	1,074,800	30.0	716,000-	2,063,800	1,067,600	28.9	770,900-	2,062,200
Total Expenses	3,586,200	100.0	2,445,000-	7,165,900	3,694,300	100.0	2,486,500-	9,170,400
Salaries:								
Engineering	220,700	18.2	160,200-	475,800	289,100	20.2	174,600-	537,500
Program & Production	258,500	21.3	222,700-	464,400	283,300	19.8	238,200-	492,300
News	270,300	22.3	180,200-	598,500	331,800	23.1	207,800-	622,800
Sales	257,500	21.2	204,300-	497,100	308,300	21.5	217,500-	513,900
Advertising & Promotion	29,100	2.4	18,100-	80,900	31,300	2.2	18,300-	78,200
General & Administrative	178,100	14.7	139,200-	318,100	190,100	13.3	158,100-	332,200
Total Salaries	1,372,100	100.0	933,600-	2,193,400	1,618,600	100.0	1,068,200-	2,500,900
Total Cost of Broadcast Rights	256,100		117,000-	893,200	318,800		117,200-	1,092,400
Music License Fees	77,600		50,300-	164,400	88,000		57,000-	178,700
Rating Services	71,500		45,600-	132,300	77,700		52,600-	148,100
Travel & Entertainment	61,500		28,300-	102,100	67,500		29,200-	105,800
Depreciation & Amortization	335,300		225,600-	707,400	346,800		261,900-	688,600
Interest	100		0-	104,500	0		0-	66,500
Utility Costs	104,800		67,100-	143,600	107,700		73,100-	144,600
Bad Debt Expense	34,000		13,500-	60,100	34,200		13,500-	61,000
Legal & Auditing Fees	20,500		7,200-	41,400	20,600		8,700-	46,000
Corporate Allocation Charges	81,700		0-	217,600	109,200		0-	242,000
Employee Fringe Benefit Costs	189,200		99,200-	329,300	193,700		133,900-	392,400
Station Insurance Costs	29,500		21,200-	43,000	30,800		22,100-	44,600
Pre-Tax Profit	1,145,500		568,800-	3,242,900	1,320,700		664,500-	3,621,100
Profit Margin		24.21%	11.23%-	36.87%		26.34%	18.12%-	37.72%
Fulltime Employment	71		55-	98	78		59-	105
Parttime Employment	8		5-	14	8		5-	14

Table 100
Revenue and Expense Yardsticks, By Region
West North Central

Revenue & Expense Items	All Stations (58) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (45) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	3,458,300	100.0	2,374,300-	6,985,100	4,305,700	100.0	2,552,700-	8,822,900
Network Compensation	426,400	12.3	157,200-	657,500	515,000	12.0	287,400-	740,000
National & Regional Advertisers	1,691,000	48.9	774,600-	3,001,300	2,032,300	47.2	1,046,400-	3,586,700
Local Advertisers	1,340,900	38.8	866,500-	2,964,800	1,758,400	40.8	1,097,000-	3,973,500
Total Net Revenues	3,139,100		2,148,600-	6,194,400	3,671,800		2,372,500-	7,686,800
Political Advertising Revenue	115,800		48,600-	213,700	127,800		79,800-	240,400
Revenues Other Than Time Sales	92,500		43,100-	208,100	98,900		44,200-	216,700
Trade-Outs & Barter	84,500		48,100-	146,900	83,200		52,400-	142,000
Expenses:								
Engineering	304,900	12.0	211,100-	540,300	364,000	13.1	230,500-	597,600
Program & Production	560,400	22.1	317,800-	1,179,200	593,200	21.4	400,200-	1,199,800
News	328,900	12.9	183,500-	671,000	416,200	15.0	207,800-	761,000
Sales	322,700	12.7	219,800-	653,600	365,400	13.2	218,500-	673,100
Advertising & Promotion	98,700	3.9	56,900-	249,100	110,500	4.0	67,900-	281,300
General & Administrative	925,000	36.4	445,700-	1,692,200	924,500	33.3	464,900-	1,769,800
Total Expenses	2,540,600	100.0	1,612,700-	5,279,700	2,773,800	100.0	1,678,300-	5,721,600
Salaries:								
Engineering	184,400	19.7	107,700-	414,300	226,300	21.7	148,900-	473,000
Program & Production	207,900	22.2	148,400-	413,900	228,900	21.9	165,100-	431,000
News	236,200	25.3	149,300-	487,300	273,000	26.1	158,700-	600,400
Sales	174,900	18.7	156,900-	327,200	181,200	17.3	158,800-	386,600
Advertising & Promotion	33,200	3.6	18,300-	70,800	31,600	3.0	16,800-	75,100
General & Administrative	98,000	10.5	81,600-	226,400	103,900	9.9	92,000-	271,900
Total Salaries	1,111,900	100.0	739,300-	1,733,100	1,272,300	100.0	786,000-	2,350,300
Total Cost of Broadcast Rights	142,600		49,400-	269,400	156,400		70,700-	334,700
Music License Fees	46,400		28,400-	102,600	64,200		30,600-	114,100
Rating Services	48,500		22,200-	84,600	50,900		25,300-	101,700
Travel & Entertainment	58,100		25,700-	87,500	59,000		27,300-	103,400
Depreciation & Amortization	359,000		179,200-	553,500	399,300		211,500-	555,600
Interest	2,400		0-	147,400	1,900		0-	91,800
Utility Costs	69,600		49,300-	101,300	71,700		51,600-	106,400
Bad Debt Expense	19,900		5,500-	38,100	22,100		7,400-	46,400
Legal & Auditing Fees	19,100		5,900-	32,600	20,700		6,100-	34,200
Corporate Allocation Charges	44,300		0-	164,200	14,800		0-	159,500
Employee Fringe Benefit Costs	141,600		53,100-	246,200	170,700		86,700-	315,500
Station Insurance Costs	33,700		20,300-	46,800	38,400		23,400-	55,300
Pre-Tax Profit	598,500		86,600-	1,420,800	898,000		381,100-	2,038,500
Profit Margin		19.07%	4.15%-	32.59%		24.46%	13.08%-	36.45%
Fulltime Employment	58		40-	93	69		47-	100
Parttime Employment	8		4-	14	8		5-	14

Table 101
Revenue and Expense Yardsticks, By Region
Mountain

Revenue & Expense Items	All Stations (33) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (25) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	3,936,300	100.0	1,524,200-	6,877,800	5,103,300	100.0	2,034,400-	9,035,700
Network Compensation	325,000	8.3	106,900-	429,800	397,000	7.8	213,000-	497,600
National & Regional Advertisers	1,814,100	46.1	668,500-	3,283,300	2,423,200	47.5	910,000-	3,922,600
Local Advertisers	1,797,300	45.7	5[illegible]0-	3,616,700	2,283,200	44.7	670,500-	4,738,200
Total Net Revenues	3,352,000		1,295,600-	5,782,700	4,273,600		1,793,900-	7,769,900
Political Advertising Revenue	84,100		31,100-	270,500	113,400		31,800-	291,800
Revenues Other Than Time Sales	66,100		26,700-	203,200	78,400		41,500-	283,200
Trade-Outs & Barter	54,800		33,700-	222,300	46,100		31,500-	201,000
Expenses:								
Engineering	317,200	11.8	179,800-	759,200	354,300	11.2	185,600-	822,700
Program & Production	717,300	26.6	249,600-	1,296,500	939,100	29.8	236,700-	1,431,000
News	322,900	12.0	114,600-	858,500	382,500	12.1	141,800-	1,039,900
Sales	372,600	13.8	116,900-	726,700	546,100	17.3	129,900-	921,000
Advertising & Promotion	110,000	4.1	35,700-	283,000	123,000	3.9	43,700-	329,400
General & Administrative	854,100	31.7	485,500-	1,736,200	807,900	25.6	485,500-	1,736,200
Total Expenses	2,694,200	100.0	1,256,700-	5,640,600	3,152,900	100.0	1,260,900-	6,075,100
Salaries:								
Engineering	113,900	13.8	101,400-	311,800	166,000	13.9	112,600-	493,900
Program & Production	160,900	19.5	130,900-	305,300	238,900	20.1	140,200-	364,900
News	188,000	22.8	87,200-	657,100	308,100	25.9	97,800-	664,600
Sales	196,400	23.8	88,000-	387,600	262,500	22.0	101,400-	542,700
Advertising & Promotion	52,400	6.4	33,500-	79,800	60,900	5.1	32,100-	79,300
General & Administrative	112,200	13.6	89,800-	309,300	154,700	13.0	89,800-	310,300
Total Salaries	963,600	100.0	467,500-	1,905,800	1,209,300	100.0	568,800-	2,611,400
Total Cost of Broadcast Rights	334,000		39,900-	798,000	266,600		39,900-	796,800
Music License Fees	49,400		21,200-	100,000	62,900		25,300-	150,900
Rating Services	38,000		15,000-	70,100	44,300		13,100-	86,400
Travel & Entertainment	35,300		11,400-	89,800	41,400		11,200-	109,500
Depreciation & Amortization	314,400		161,800-	614,400	314,600		191,000-	680,900
Interest	1,500		0-	216,400	0		0-	49,000
Utility Costs	60,800		36,300-	90,400	59,600		32,200-	101,800
Bad Debt Expense	24,200		9,600-	66,600	23,900		8,100-	69,200
Legal & Auditing Fees	22,500		10,800-	44,900	20,300		8,100-	42,300
Corporate Allocation Charges	28,800		0-	96,800	47,900		0-	106,700
Employee Fringe Benefit Costs	127,000		74,400-	219,100	164,500		97,400-	277,500
Station Insurance Costs	25,600		14,900-	43,700	27,900		15,700-	49,800
Pre-Tax Profit	657,800		(18,000)-	1,306,500	1,120,700		308,200-	2,267,200
Profit Margin		19.63%	(1.43)%-	31.11%		26.22%	15.65%-	33.53%
Fulltime Employment	49		31-	95	54		36-	102
Parttime Employment	5		3-	11	6		4-	11

Table 102
Revenue and Expense Yardsticks, By Region
Pacific

Revenue & Expense Items	All Stations (54) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)		Profit Only Stations (44) Typical Dollar Figures ($)	Typical Percent Figures (%)	Middle 50% Range ($)	
Total Time Sales:	7,429,400	100.0	3,309,300-	20,074,700	8,756,300	100.0	4,270,700-	24,485,000
Network Compensation	317,800	4.3	45,900-	750,300	329,800	3.8	65,700-	777,900
National & Regional Advertisers	3,816,900	51.4	1,697,800-	12,094,000	4,073,100	46.5	2,223,900-	15,036,400
Local Advertisers	3,294,700	44.3	1,276,200-	7,386,000	4,353,400	49.7	1,564,200-	7,676,200
Total Net Revenues	6,481,300		2,909,500-	17,170,800	7,457,500		3,650,800-	20,664,900
Political Advertising Revenue	177,800		94,700-	440,500	209,800		99,100-	442,100
Revenues Other Than Time Sales	130,700		45,500-	257,300	135,800		47,600-	284,200
Trade-Outs & Barter	147,300		54,100-	370,400	151,700		58,100-	482,600
Expenses:								
Engineering	606,400	11.6	356,400-	1,262,500	669,500	11.6	369,400-	1,379,300
Program & Production	1,492,300	28.6	505,000-	3,788,700	1,524,700	26.4	520,500-	4,337,400
News	568,900	10.9	247,100-	2,448,400	688,200	11.9	238,800-	2,540,400
Sales	642,500	12.3	344,700-	1,089,100	831,200	14.4	338,100-	1,291,300
Advertising & Promotion	208,800	4.0	72,200-	627,000	377,900	6.5	85,000-	771,900
General & Administrative	1,704,100	32.6	815,000-	3,051,700	1,692,500	29.3	822,300-	3,060,000
Total Expenses	5,223,100	100.0	2,576,500-	12,451,700	5,784,100	100.0	2,637,300-	12,779,800
Salaries:								
Engineering	378,400	20.6	171,700-	970,100	471,600	20.0	227,500-	1,074,100
Program & Production	382,500	20.8	196,300-	838,000	462,600	19.6	212,400-	889,900
News	412,300	22.4	166,100-	1,538,400	490,000	20.8	166,100-	1,776,800
Sales	400,000	21.8	220,300-	639,400	589,700	25.0	244,700-	714,600
Advertising & Promotion	53,100	2.9	29,000-	113,200	72,500	3.1	29,200-	132,700
General & Administrative	210,900	11.5	138,000-	412,500	271,400	11.5	142,800-	445,700
Total Salaries	1,990,900	100.0	955,000-	4,306,300	2,394,000	100.0	1,181,400-	5,429,300
Total Cost of Broadcast Rights	748,200		125,900-	1,856,800	809,100		219,500-	2,371,700
Music License Fees	89,200		51,100-	278,800	97,900		60,000-	299,700
Rating Services	100,100		34,900-	176,700	100,900		40,500-	189,100
Travel & Entertainment	75,600		32,900-	174,600	95,100		36,300-	214,800
Depreciation & Amortization	483,900		223,100-	906,000	474,400		234,600-	844,900
Interest	2,100		0-	164,300	400		0-	72,200
Utility Costs	76,900		48,200-	145,700	81,000		47,200-	164,100
Bad Debt Expense	50,400		24,500-	97,500	60,200		25,500-	98,000
Legal & Auditing Fees	36,400		14,900-	89,000	37,700		12,400-	104,900
Corporate Allocation Charges	64,700		0-	288,000	101,900		0-	339,000
Employee Fringe Benefit Costs	219,400		66,300-	626,800	230,100		126,400-	711,300
Station Insurance Costs	29,800		16,600-	58,900	35,500		21,400-	66,400
Pre-Tax Profit	1,258,200		274,400-	6,174,800	1,673,400		519,200-	6,790,100
Profit Margin		19.41%	7.49%-	34.23%		22.44%	14.73%-	39.48%
Fulltime Employment	81		49-	155	87		51-	167
Parttime Employment	7		5-	15	7		5-	15

ADI-Ranked Television Markets* in the Major NAB Market Size Groups

ADI Markets 1 - 10
Boston (Manchester & Worcester) 6
Chicago 3
Cleveland (Akron & Canton) 9
Dallas-Ft. Worth 10
Detroit (Ann Arbor) 7
Los Angeles (Corona & San Bernardino-Fontana) 2
New York (Poughkeepsie) 1
Philadelphia (Allentown-Reading & Wildwood) 4
San Francisco (San Jose & Santa Rosa) 5
Washington, D.C. (Hagerstown) 8

ADI Markets 11 - 20
Atlanta 15
Baltimore 20
Denver 19
Houston 11
Miami (Ft. Lauderdale) 13
Minneapolis-St. Paul 14
Pittsburgh 12
Seattle-Tacoma (Bellingham) 16
St. Louis 18
Tampa-St. Petersburg (Sarasota) 17

ADI Markets 21 - 30
Cincinnati 28
Hartford-New Haven 24
Indianapolis 23
Kansas City 27
Milwaukee 29
Nashville 30
Phoenix (Flagstaff) 25
Portland, OR 22
Sacramento- Stockton (Modesto) 21
San Diego 26

ADI Markets 31 - 40
Buffalo 32
Charlotte (Hickory) 31
Columbus, OH 35
Grand Rapids-Kalamazoo-Battle Creek 37
Greenville-Spartanburg-Asheville 39
Memphis 36
New Orleans 34
Oklahoma City 40
Orlando-Daytona Beach 33
Raleigh-Durham (Fayetteville, NC) 38

ADI Markets 41 - 50
Birmingham 47
Charleston-Huntington 43
Dayton (Springfield, OH) 49
Harrisburg-York-Lancaster-Lebanon 48
Louisville 44
Norfolk-Portsmouth-Newport News-Hampton 46
Providence-New Bedford 41
Salt Lake City (Miles City) 42
San Antonio 45
Wilkes Barre-Scranton 50

ADI Markets 51 - 60
Albany-Schenectady-Troy 52
Flint-Saginaw-Bay City 53
Greensboro-Winston Salem-High Point 51
Knoxville 58
Little Rock 54
Richmond (Charlottesville) 56
Shreveport-Texarkana 55
Toledo 60
Tulsa 57
Wichita-Hutchinson 59

ADI Markets 61 - 75
Albuquerque 68
Davenport-Rock Island-Moline (Quad City) 73
Des Moines 65
Fresno (Hanford & Visalia) 63
Green Bay 69
Jacksonville 62
Mobile-Pensacola 61
Omaha 70
Paducah-Cape Girardeau-Harrisburg 72
Roanoke-Lynchburg 66
Rochester, NY 71
Spokane 75
Springfield-Decatur-Champaign 74
Syracuse 67
West Palm Beach (Ft. Pierce-Vero Beach) 64

ADI Markets 76 - 100
Austin, TX 85
Baton Rouge 92
Bristol-Kingsport-Johnson City 84
Burlington-Plattsburgh (Hartford, VT-Hanover, NH) 94
Cedar Rapids-Waterloo (Dubuque) 76
Chattanooga 79
Columbia, SC 90
Evansville 88
Ft. Wayne 93
Greenville-New Bern-Washington 100
Huntsville-Decatur-Florence 91
Jackson, MS 86
Johnstown-Altoona 83
Lansing 98
Lexington (Hazard) 78
Lincoln-Hastings-Kearney 89
Peoria 99
Portland-Poland Spring 77
Sioux Falls-Mitchell 95
South Bend-Elkhart 80
Springfield, MA 96
Springfield, MO 82
Tucson 87
Waco-Temple 97
Youngstown 81

ADI Markets 101 - 125
Amarillo 114
Augusta 103
Beaumont-Port Arthur 121
Charleston, SC 111
Colorado Springs-Pueblo 104
Columbus, GA 112
Duluth-Superior 114
El Paso 106
Eugene 122
Fargo 108
Ft. Myers-Naples 117
Joplin-Pittsburg 118
Lafayette, LA 112
Las Vegas 102
Madison 101
Monroe-El Dorado 105
Montgomery 119
Reno 125
Rockford 109
Salinas-Monterey 110
Santa Barbara-Santa Maria-San Luis Obispo 116
Savannah 107
Terre Haute 123
Yakima 120

ADI Markets 126 - 150
Albany, GA 149
Bakersfield 150
Binghamton 135
Bluefield-Beckley-Oak Hill 131
Boise 126
Chico-Redding 140
Columbia-Jefferson City 139
Columbus-Tupelo 143
Corpus Christi 136
Erie 144
Florence, SC 147
Ft. Smith 148
La Crosse-Eau Claire 133
Lubbock 134
Macon 138
McAllen-Brownsville/LRGV 124
Minot-Bismarck-Dickinson 142
Odessa-Midland 145
Rochester-Mason City-Austin 141
Sioux City 137
Tallahassee (Valdosta) 127
Topeka 145
Traverse City-Cadillac 132
Wausau-Rhinelander 130
Wheeling-Steubenville 129
Wichita Falls-Lawton 128

ADI Markets 151 - 175
Abilene-Sweetwater 155
Alexandria, LA 174
Alexandria, MN 166
Ardmore-Ada 172
Bangor 156
Billings-Hardin 167
Clarksburg-Weston 168
Dothan 159
Elmira 164
Gainesville 170
Greenwood-Greenville 175
Idaho Falls-Pocatello 157
Jonesboro 173
Lake Charles 162
Laurel-Hattiesburg 163
Medford 152
Meridian 171
Missoula-Butte 154
Quincy-Hannibal 153
Rapid City 161
Salisbury 165
Tyler 160
Utica 158
Watertown-Carthage 169
Wilmington 151

ADI Markets 176 & Over
Alpena 209
Anniston 192
Bend 204
Biloxi-Gulfport-Pascagoula 179
Bowling Green 185
Casper-Riverton 180
Cheyenne 189
El Centro-Yuma 178
Eureka 181
Farmington 202
Glendive 210
Grand Junction 186
Great Falls 177
Harrisonburg 195
Helena 206
Jackson, TN 183
Lafayette, IN 191
Laredo 199
Lima 193
Mankato 197
Marquette 182
North Platte 208
Ottumwa-Kirksville 201
Palm Springs 188
Panama City 176
Parkersburg 194
Presque Isle 200
Roswell 184
St. Joseph 190
San Angelo 196
Selma 207
Tuscaloosa 187
Twin Falls 203
Victoria 205
Zanesville 198

Regions

New England
Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont

Middle Atlantic
New Jersey, New York, Pennsylvania

South Atlantic
Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, South Carolina, Virginia, West Virginia

East North Central
Illinois, Indiana, Michigan, Ohio, Wisconsin

East South Central
Alabama, Kentucky, Mississippi, Tennessee

West North Central
Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota

West South Central
Arkansas, Louisiana, Oklahoma, Texas

Mountain
Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, Wyoming

Pacific
Alaska, California, Hawaii, Oregon, Washington

*Ranked by number of TV households in Area of Dominant Influence (ADI)

Line Item Definitions

Total Time Sales — Total of Network Compensation, National/Regional Advertisers, and Local Advertisers

Network Compensation — Sale of station time to networks.

National/Regional Advertisers — Sale of station time to national and regional advertisers or sponsors. Includes agency and rep commissions, trade-outs and barter and political advertising revenue.

Local Advertisers — Sale of station time to local advertisers or sponsors. Including any agency and rep commissions, trade-outs and barter and political advertising revenues.

Total 1982 Net Revenues — Total of time sales and revenues other than time sales minus agency and rep commissions.

Political Advertising Revenues — Sale of station time to political candidates.

Revenues other than time sales — Includes all broadcast revenue other than from time sales, such as all production costs charged to advertisers or sponsors for programs, materials, facilities or services. Also include any donations, rental of studio facilities and any fees received from others for the use of talent on the station's payroll.

Trade-outs and barter — Total of National/Regional and Local trade-outs and barter included above. Trade sales should be estimated as the amount of cash the station would have paid for the merchandise or services received.

EXPENSES

Engineering — The direct costs of operating and maintaining the studio and transmitter equipment, including salaries and wages and bonuses.

Program and Production — Includes talent fees, music license fees, film and tape rental expense, and all other costs of production including salaries and wages and bonuses.

News — Includes the salaries and wages of those engaged in the production and presentation of news and other expenses incurred by this department.

Sales — Salaries and wages, commissions and related other expenses of those engaged in selling air time.

Advertising and Promotion — The cost of advertising and promoting the station directed towards prospective audiences and advertisers, including salaries and wages of those engaged in such functions. Rating services are also included.

General and Administrative — The cost of services, supplies, taxes, etc., other than engineering, program, news, sales or advertising and promotion expenses. Also includes depreciation and amortization, interest, travel and entertainment, utility costs, legal and auditing fees and bad debts.

Total Expenses — Total of the departmental expenses.

Salaries — Include all salaries and wages, bonuses and commissions for all employees in each department.

Total Salaries — Total of the departmental salaries.

Total Cost of Broadcast Rights — Incudes features, syndicated specials, sports events and barter programming.

Music License Fees — The cost of license fees payable to ASCAP, BMI, SESAC and other similar societies.

Rating Services — The cost of Nielsen, American Research Bureau (A.R.B.), Birch, Broadcast Advertisers Report (B.A.R.), etc.

Travel and Entertainment — The cost of travel and entertainment charges authorized and approved by management for payment or reimbursement.

Depreciation and Amortization — Includes depreciation of tangible property and amortization of leasehold improvements.

Interest — The expense accrued on the station's obligations including notes, bonds and mortgages payable.

Utility Costs — The cost of purchased light, heat and power.

Bad Debt Expense — The provision for estimated losses in collection of receivables (bad debts).

Legal & Auditing Fees — The cost of outside legal and auditing services.

Any Corporate Allocation Charges — Represents amounts paid of management services, including accounting, computer services and management fees to either the home offfice or an affiliated branch or company under common control.

Employee Fringe Benefit Costs — The cost of employee payroll taxes, group insurance, hospitalization, profit sharing, pension, holiday bonuses/gifts and similar benefits.

Station Insurance Costs — The cost of libel, fire, use and occupancy, public liability, fidelity and all other insurance except coverage relating to employee fringe benefit costs.

EMPLOYMENT

Full-time Employees — Count all employees as "full-time" when they are employed for 30 hours or more a week as of the last pay period in 1982.

Part-time Employees — All employees working less than 30 hours per week as of the last pay period in 1982.

Your Station

Revenue & Expense Items	Dollar Figures ($)	Percent Figures (%)
Total Time Sales:		
Network Compensation		
National & Regional Advertisers		
Local Advertisers		
Total Net Revenues		
Political Advertising Revenue		
Revenues Other Than Time Sales		
Trade-Outs & Barter		
Expenses:		
Engineering		
Program & Production		
News		
Sales		
Advertising & Promotion		
General & Administrative		
Total Expenses		
Salaries:		
Engineering		
Program & Production		
News		
Sales		
Advertising & Promotion		
General & Administrative		
Total Salaries		
Total Cost of Broadcast Rights		
Music License Fees		
Rating Services		
Travel & Entertainment		
Depreciation & Amortization		
Interest		
Utility Costs		
Bad Debt Expense		
Legal & Auditing Fees		
Corporate Allocation Charges		
Employee Fringe Benefit Costs		
Station Insurance Costs		
Pre-Tax Profit		
Profit Margin		
Fulltime Employment		
Parttime Employment		